CORRESPONDENCE

ON THE

SETTLEMENT OF THE NOABAD LANDS

IN THE

DISTRICT OF CHITTAGONG.

VOLUME V.

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PREFACE.

VOLUMES V and VI of "Correspondence on the Settlement of the noabad lands in the district of Chittagong" contain the more important letters regarding the settlement of 1888—98. The correspondence has been arranged in three parts, the first, relating to general subjects, being contained in volume V, while volume VI is devoted to letters on special matters and to miscellaneous correspondence. It is hoped that the index to these two volumes, as well as the index of the first four volumes of the same series, which was prepared in 1898, will be found useful.

C. G. H. ALLEN.

December 19th, 1899.

GENERAL CORRESPONDENCE RELATING TO THE SETTLEMENT OF 1898-99.

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CHAPTER 1.

ORDERS FOR THE SURVEY OF OLD THANA RAMU.

No. 51Ct., dated Camp Comilla, the 17th—19th October 1887.

From—D. R. LYALL, ESQ., Offg. Commissioner of the Chittagong Division,

To—The Secretary to the Board of Revenue, L. P.

I HAVE the honour to submit the report called for by your No. 648A, dated 1st August, regarding survey and settlement of Government and Wards' estates.

The delay in the submission of this report has already been explained.

2. Before I reply to the letter under reference, it is necessary to clear the ground as regards the Chittagong district, and to again remind the Board that the district has never been fully surveyed, and that the declaration in Act IX of 1847 that it has been surveyed is erroneous. The mauza boundaries of the whole of the district, except the old pargana Nizampur, corresponding with the present thana Kumira and its outpost Sitakunda, and thana Mirkaserai with its outpost Zorarganj, and a part of the Puttia thana, were laid down in no map and by no survey at the time of passing Act IX of 1847.

The survey by Lieutenant Siddons was a survey of the cultivated parts of the district, and where there was jungle no attempt to fix boundaries was made. Since his time thana Chakaria has been surveyed according to law, and we have village maps fit for use of the greater part of the south of Cox's Bazar. These maps are not, however, made under Act V (B.C.) of 1875, and were made for purposes of settlement. The rest of the district is still as it was left by Lieutenant Siddons.

3. The report now called for does not deal with this survey, but it is none the less necessary, nor can our detailed cadastral surveys for settlement purposes be carried out with proper accuracy and on a proper basis unless they are founded on a detailed professional survey of the district.

Supposing this to be impossible owing to want of funds (its necessity has been fully admitted in the third volume of the Noabad papers, and I do not repeat the old arguments in its favour), I think the next best thing is to notify all surveys which may be undertaken with a view to settlement, and which will be dealt with in the following paragraphs of this report, under Act V (B.C.) of 1875, thus authorising the Settlement Officers to lay down the village boundaries as was done in the case of thana Chakaria and making their proceedings useful for administrative as well as revenue purposes.

At present even the thana boundaries have never been laid down, and a separate correspondence is going on with Government on this subject. I am so strongly in favour of taking up the Chittagong settlements as they fall in, that I consider that if a professional survey is impossible, the alteration proposed is sufficiently adapted to obtain the end desired as to justify its immediate adoption, more especially as we have now a full settlement establishment ready to take up the work methodically and without noise or confusion.

There would be no letting out a formidable settlement party on the people, but the work would be taken up as a matter of course, as it falls in to be done just as it would be in any other district, only in the present case there is an efficient body to do the work.

4. I now proceed to deal with the immediate subject of the present report.

5. The tables called for in paragraph 5 are submitted.

In each year I have placed the Chittagong five khas mahals as first in importance, and I strongly urge that the work in that district be sanctioned.

6. Before going further, I think it will tend to simplify matters if the exact position of Government in these five khas mahals be clearly laid down and understood. In paragraph 9 of the Resolution under reply, the Board have twice used the words "Noabad mahal," linking it with Nulchira, and mentioning it as if it were an estate which would come under settlement like the latter. This is not the case.

The Noabad mahal never was an estate. It was a term which was used to indicate the land which had fallen under cultivation, or which men were willing to engage for as likely to fall under cultivation between 1764 and 1848.

These lands were in 1848 settled in 104 estates called circle farms; that is, the collection from the recognised talukdars, whether long or

short term, as well as from any new cultivators, was made over to these circle farmers. That system broke down, and in 1882 five Government estates were created, bearing Nos. 34609 to 34613, on the revenue-roll. There is therefore now no Noabad mahal, and the five Government estates now consist of the whole of the non-permanently-settled parts of the district, *i.e.*, the whole not surveyed and settled in 1764 and which was then jungle. The parts cultivated between 1764 and 1848, and settled by Sir Henry Ricketts, are held by talukdars who have also certain claims to specified portions of jungle land. The rest of these five mahals consists (1) of taraf lands which have been bought by Government in sales for arrears of revenue; (2) of Noabad taluks similarly bought (both these classes of lands have been settled as they were acquired under Regulations VII of 1822 and IX of 1825 under section 60 of Act XI of 1859); (3) of raiyati collections in places like part of Kutubdia and elsewhere, where no taluki rights had been granted; (4) of waste lands which have been settled with cultivators under section 2 (*a*) of Regulation IX of 1825 since the estates were constituted; and (5) of the large area of hill, and uncultivated land still existing.

All this is well known to the Board, but it is well to guard against misconception arising from the use of a wrong phrase. What then has to be done in Chittagong is (*a*) to take up the settlement of purchased tarafs and Noabad taluks (classes 1 and 2 above) as they are purchased for Government under Act XI of 1859, making raiyatwari settlements of such lands under Regulations VII of 1822 and IX of 1825 as provided in section 60 of Act XI; in such cases there is ordinarily no case of enhancement of the raiyat's rent; (*b*) to settle with the talukdars the Noabad taluks as they fall in; (*c*) to settle the waste lands with new cultivators.

A large area of this last, must, from the nature of the country, always remain uncultivated, and several large tracts can with advantage be made reserved forest, but there is still a very large area left to be dealt with, the measurement of which it is impossible to state exactly until the district is surveyed.

7. The Collector has included in the areas now proposed to be gradually settled the lands referred to in paragraph 9* of the Board's No. 199A, dated 12th March 1886, and in paragraph 3† of Government No. 627T.R., dated 10th June 1886.

* Noabad Selections, Vol. IV, p. 432.

† Noabad Selections, Vol. VI, p. 423.

This is apparently in accordance with the present views of the Board as expressed in the Resolution now under reply, and it is certainly in accordance with the interests of Government. Cultivation has extended most rapidly in the Cox's Bazar subdivision; and without entering into the vexed question of whether our action should be under the Tenancy Act or the Settlement Regulations, I can state with absolute confidence that the increase of revenue on the sole ground of the increased area under cultivation and without the enhancement of a single pice in rates would be very considerable. The Collector writes thus regarding these Ramu taluks:—"The area shown in column 5 of the statement for the year 1888-89 contains 26,885 acres for the time-expired Noabad taluks of thana Ramu, within the Cox's Bazar, Government estate No 31613, while the cost of survey of this area has been estimated in the settlement budget for 1888-89. All the tenures within the five Government estates will have to be surveyed between now and 1897-98. The survey should be done as much as possible each year by the present tahsil and survey staff as reported in this office No. $\frac{1268}{I-44}$ of 26th August 1887."

For the above reasons, and for others which will be given in reply to the latter paragraphs of the Board's letter, I support the proposals of the Collector.

No. 246S.—I-60, dated Chittagong, the 23rd February 1888.

From—A. MANSON, ESQ., Collector of Chittagong,

To—The Commissioner of the Chittagong Division.

WITH reference to your consultation held at the Board's office on the subject of khas mahal tenures whose term has expired already, I have the honour to submit the following report on revenue thana Ramu, where there is a compact area of country composed of such term-expired tenures.

2. I annex a sketch from the four-mile = one-inch map of the district which will indicate the tract referred to. Moheskhal is excluded, inasmuch as that part of the Old Thana Ramu has been for the most part given to the owner of the taraf Probhabati. The northern boundary of Ramu (or Rambhu) revenue thana is Medda river and hills on the north of mauza Koontakhali, which separate it from

Chakaria revenue thana (the present police thana boundary is different). The southern boundary is the Rezoo river separating it from Teknaf thana. On the west the sea and Moheskhal channel form the boundary, and on the east there was no boundary in 1848 settlement. The red line in the sketch shows the boundary of this district and the Hill Tracts under Act XXV of 1860 as amended by Act IV (B.C.) of 1863 which existed until 1880 and all the mauzas of Ramu as mapped by Lieutenant Siddons were west of that boundary. The yellow line shows the boundary gazetted in September 1880. The tract is therefore about 20 miles long and 8 to 15 miles wide. It comprises the present Cox's Bazar thana and Ramu and Gurjania outposts and a few villages now included in Chakaria police jurisdiction.

3. There were in 1848 settlement fifty-one mauzas, and we have Lieutenant Siddons' professional maps, scale four inch = one mile of these mauzas. These are valid under Act IX of 1847 (section 4), and under the definition of *village* in the Tenancy Act only the area mapped as mauza by Lieutenant Siddons can be considered to be a village, but these maps have no conterminous boundaries, each is like the map of an island in the midst of jungly hills and waste. The total area given by Lieutenant Siddons in these maps is 70,231 acres (see the reference table to the printed thana map). This includes Moheskhal of which about 13,600 acres were mapped, so for the remainder of *Ramu* about 56,600 acres were mapped and the intervening waste tracts were not mapped, and therefore are not in any village. The Surveyor-General's reference table to Siddon's map shows 189,376 as the area of the whole, including Moheskhal; excluding that (say 130 square miles) the total area will be 105,000 acres, and so much more as has been added from the Hill Tracts.

4. The settlement, however, was not made with reference to Siddons' maps nor to any maps at all. It was based on the *chitta* or survey schedules of Collector Mr. Harvey's amins (called 1,200 Maggy chitta), each plot or *dagh* has its length and breadth and area, and also description of land and boundary indication called *alamat*. These *daghs* cannot be plotted into Lieutenant Siddon's mauzas exactly, because the *alamat* always included more, so the mapped mauza and the settlement mauza are two different things; according to the settlement *chittas*, the settled areas of Ramu were in all 56,500 acres. Another source of discrepancy, however, springs up, because the courts have frequently refused to abide by the area of the settlement *chitta*,

and have sanctioned parties claiming any area, however extravagant, which they can by oral evidence bring within the *alamat* of the *chitta*. What areas may be claimed as settled under these vague *alamats* is wholly indefinite; this sort of claim is called *gunjaish* or towfir, and I shall remark on it below. It is a matter which must arise immediately on undertaking any survey in this district.

5. The following table shows the areas settled in 1836 settlement in private estates in round figures: —

(*A*). Permanently-settled private properties.

DESCRIPTION OF ESTATES.	Number of estates.	AREA IN ACRES.			
		Cultivation.	Waste	Total.	
1	2	3	4	5	6
Tarafs	10	576	44	620	Not entire estates, but outlaying portions of 10 different states.
Confirmed revenue-free	2	183	44	227	
Resumed ditto	117	4,104	462	4,566	
Ditto settled by compromise (mosaliha).	56	2,014	44	2,058	
Add since created fee simple waste land lot No. 90.	1	...	425	425	This is Mitaserra tea garden.
Total ...	186	6,877	1,019	7,896	

(*B*). Temporarily-settled private estate.

DESCRIPTION OF ESTATES.	Number of estates.	AREA IN ACRES.			
		Cultivation.	Waste.	Total.	
1	2	3	4	5	6
Noabad Taraf Joy Narayn Ghosal, a portion only	1	317	139	456	Twelve taluks under this estate which will come under resettlement in 1898 or in 1902, for it is not quite clear what date will be taken.

(*C*). The following shows the areas settled in tenures under the Government property in 1836:—

DESCRIPTION OF TENURES.	Number.	AREA IN ACRES.		
		Cultivation.	Waste.	Total.
1	2	3	4	5
Noabad taluks	303	19,316	29,254	48,570
Purchased estates or khas mahals	2			

but of these, the following were made into permanently-settled estates at Lord Dalhousie's wish:—

DESCRIPTION OF TENURES.	Number	AREA IN ACRES.		
		Cultivation.	Waste	Total.
Kaimi Noabad estates created ...	54	1,577	1,995	3,572
Khas mahals sold	2	7	...	7

but of these, again, 17 of the leases contain a stipulation that on expiry of the original term the khila area (1,935 out of the above 1,995 acres) is to be excluded as it is Government property. The two khas mahals were sold as permanent estates.

6. The outcome of the above figures is therefore as follows:—

DESCRIPTION OF TENURES.	Number.	AREA IN ACRES.		
		Cultivation	Waste.	Total.
A. Private estates of all sorts permanently settled.	242	8,461	1,079	9,540
B. Private estates of all sorts temporarily settled.	1	317	139	456
C. Tenures under the Government property remaining and their area as settled in 1846.	249	17,732	28,769	46,501
GRAND TOTAL ,,	492	26,510	29,987	56,497

7. Out of these 249 taluks, 28 were bought in for Government at various times, but continued as taluks and made over to be settled by Mr. Fasson; the following is an abstract of them. The settlement of Ramu was made and confirmed in 1836 though the district generally was not finished until 1848, so I speak of the former settlement as 1836:—

Number of taluks.	AREA IN ACRES BY 1836 PAPERS.			Rent fixed in 1836 settlement.	AREA IN ACRES BY MR. FASSON'S SETTLEMENT.			Rent fixed in Mr. Fasson's settlement	REMARKS.
	Cultivated.	Waste.	Total.		Cultivated.	Waste.	Total.		
				Rs. A. P.				Rs. A. P.	
28	3,040	3,855	6,895	4,750 11 5	5,679	4,421	10,100	9,430 15 6	The area is given in round figures omitting fractions.

These have been resettled up to 1898 as in other parts of the district. Deducting the above 28 taluks from the 249 of 1836 settlement, there remain now for reassessment 221 tenures with cultivation 14,812 acres and waste 24,944 acres, total 39,756 acres, according to the area then measured.

8. It will be seen that the Government property has been so cut up by selling and settling without system that exact figures are very difficult to make out. But it is evident that out of the approximate area of 56,500 acres surveyed and settled in 1836, about 82 per cent. of the land still belongs to the Government Khas Mahal (Cox's Bazar No. 34613 on General Register A), and besides this there is a much larger area, say 60,000 acres at least, which was not settled in 1836. Some of these unsettled areas are in blocks of forest containing valuable timber which is being carried off by owners of the private estates and by our own talukdars without yielding anything to Government, and much of the area is cultivated, and paying no revenue. Some is culturable, for which *bonâ-fide* resident cultivators are ready to take leases in Forms II and III (Appendix 23 and 24 of Board's Settlement rules) at higher rates than the taluks pay.

9. The objects in view in the proposed survey and settlement are—

I.—To define the boundaries of private estates, giving them the area to which they are entitled under the settlement of

1836-48, and excluding from their estates any tracts which they have annexed from the Government property.

II.—To define the lands settled with talukdars whose taluks have been converted into permanently-settled estates (Kaimi Noabads) and take out the waste land from 17 of them according to the terms of the agreement giving them as compact and clear boundaries as possible.

III.—To define and map cadastrally all the lands belonging to the Government estate and to form working plans and schedules for its future management; that is to say, to distinguish lands settled with each talukdar or other tenant, taking out any excess areas to which they are not entitled and giving what is necessary to make their tenures compact and their boundaries clear from dispute, and to distinguish lands which are not yet leased to any one and schedule them either for future leasing, or for formation of forest reserves or other purposes for which they are best suited.

IV.—To assess new rents on the 221 term-expired taluks.

V.—To make raiyatwari settlement of the Government lands excluded from private estates and tenures which have been cultivated without lease and without paying any revenue.

VI.—To make maps which will divide the whole area into mauzas or villages with unmistakable boundaries and demarcate these boundaries on the ground.

10. I will take these objects severally:—I and V—Exclusion of "gunjaish" and its assessment at raiyati rates. Whoever may be in receipt of the rent of such land, be he tarafdar or anything else, must, I think, be either ejected or treated as *raiyat of Government*, giving him lease in Forms II and III if he wishes to have it, but assessing him to pay for it, as one holding at the fair cultivation rate we should have nothing to do with his under-raiyats and should neither "*record*" them nor be bound by any documents which they and their landlord may have interchanged, because such documents are often made on purpose to limit the Government assessment. In surveying, the *amins* must be instructed to enter Government as the owner, and to note in the remarks column the names of cultivators and those to whom they say they pay rent, if any. This is highly important, because hitherto amins have been allowed virtually to sell titles to Government land by

"recording" titles and giving copies of their papers to private persons, in other words, they have habitually fabricated evidence against Government. The man in whose house an amin lodges is sometimes a dealer in titles to land.

11. This question of gunjaish will be the first to arise; folios have been written about it, but I will put the matter as briefly as I can.

(*a*) Mr. Cotton in his memorandum of Revenue History of Chittagong, pages 126-127, shows that in Chittagong, unlike any other district, permanently-settled estates are strictly limited to the areas specified and cannot claim by outer boundaries; he quotes Mr. Stonehouse, Judge, in 1797.

(*b*) In the proceedings concluded and confirmed by Government in 1848, the Collector, Mr. Harvey, and afterwards Sir H. Ricketts, with powers of the Board, were engaged in revising the settlements of the whole district under the provisions of Regulation VII of 1822. They had powers by section 2, Regulation IX of 1825, &c., to survey and fix boundaries of the permanently-settled lands.

(*c*) It will be seen from Noabad volume, page 2, paragraph 6 (2), Noabad, vol. I, pages 9-15, paragraphs 33-54, &c., the permanently-settled estates had their exact areas assigned to them according to what they were entitled from the measurement of 1126 Muggy = 1,764, together with a fixed gunjaish allowance, and the tarafdars, after their areas were compared and assessment adjusted (many had the assessment reduced, see page 16, paragraph 57 and pages 47, 48, paragraphs 39, 39½, of the Collector, Mr. Wilkin's report), gave receipts in full, acknowledging that they had obtained their full area. These receipts are the *Mahal Melani Jaidads* of 1848, and are not to be confused with jaidads given by zamindars previously, which were nothing but statements of their own and not evidence in their favour.

(*d*) Noabad, vol. III, page 191, will show that the Legal Remembrancer was consulted on the point and gave his opinion in favour of the right of Government, though the case does not seem to have been fully stated.

(*e*) Sir H. Rickett's No. 1463, dated 23rd April 1847, explains his paragraph 47 (page 13, Noabad, vol. I) and states clearly that no talukdar or ijaradar has any right to give lease for waste land not included in their lease and that no claims to such lands are admissible founded on description of boundaries and alamat of the amins' chittas The above letter will be found referred to in Mr. Caspersz's report on short-term noabad taluks, page 24, paragraphs 122-123.

(*f*) As a question of law it seems to me to be clear enough under clause 3 of section VII, Regulation VII of 1822, that the owners of permanently-settled estates can only claim gunjaish to the extent distinctly declared in Sir H. Ricketts' settlement proceedings. These were concluded in 1848 and approved by Government (paragraph 8 of Government letter at page 114, Noabad, vol. I). The scale of such allowance was very distinctly declared (paragraph 52 of the Settlement Report at page 15, Noabad, vol. I).

(*g*) Claims to land are perpetually being made solely on the basis of the entries in the chittas, and the extravagant *alamats* put down by the *amins*. The corruptness of the amins was flagrant (see paragraph 108, page 133, Noabad, vol. I), and there was a very obvious reason for their mis-stating the areas, namely, that the excess above the allowance was to be assessed as Noabad at the rate of Rs. 16 sicca, and the Noabad taluk in which the uncultivated area was large were only to have a short term of settlement, after which whatever remained uncultivated was to be excluded for Government to lease to others at will. Frauds were rampant, see paragraphs 106, 110 and 120 to 123, from which it appears that the amins recorded land as revenue-free, and where the areas were under 10 bighas no claim or document was so much as called for, but the land was given up without resumption or assessment. In the face of all this, it was not likely that Sir H. Ricketts and the subordinate officers could ever intend to give in settlement indefinite areas according to amin's *alamat*. Sir H. Ricketts ordered all the amin's original field-books (khasra) to be destroyed for the purpose of leaving no chance of fraud, and had two

fairad copies made, one of which is kept under lock, while the other is out for use.

12. In order to fix the boundaries with accuracy and to bind estate owners to maintain boundary marks, I think the survey must be under Act V (B.C.) of 1875.

13. *Head II.*—Taking out excess waste land areas from "Kaimi Noabad" estates is to be done according to the specific condition in the pattas, and will give rise to no trouble; some liberality will no doubt be shown in making their estates compact and boundaries precise.

14. *Heads III, IV, V, and VI, Cadastral mapping of the Government estate and assessing the lands liable thereto.*—I annex estimate of cost framed by Sub-Deputy Collector Babu Durga Churn Ghose, who did in Kutubdia and who has much experience of the work; also a memorandum showing the basis of calculations, I think that boundary marks should be given wherever disputes could arise. Ovid addressing a boundary post said *omnis erit sine te litigiosus ager*, and in Chittagong this is so much the case that every man tries to back his title to a survey plot by getting a decree on the subject; and when he has got a decree he backs this by a criminal case to show that he has got actual possession. An atlas should be formed, showing what lands belong to each tenant's holding; and in his agreement, if one be made, or at any in the record, it shall be distinctly stated that *the boundaries of the land are as shown upon the map;* then there can be no future difficulty in settling boundary disputes and *gunjaish* claims. We have done this in Kutubdia and disputes there are almost unknown since it was done.

15. The estimate of increased revenue to be expected is Rs. 15,000, we are so much in the dark about the areas and condition of the Government estate that such estimates are worth little; and much depends on how *gunjaish* is dealt with. The actual results of 28 talukas dealt with by Mr. Fasson, and the large area not settled, are enough to show that very substantial increase of jama is certain.

16. Procedure is one important factor in the sum regarding cost. I estimate for a survey under Act V (B.C.) of 1875. The question arises whether private estate owners are to pay a share for the cadastral survey of their estates and demarcation of their boundaries. I think they should do so, for one thing, it will restrain their propensity to make extravagant *gunjaish* claims over waste areas which yield little in coin. It was with the intention of making them pay their share that

Mr. Fasson's cadastral survey was stopped until the new Tenancy Act should provide for this. The district staff will, I think, suffice for all the supervising and testing work above amins and peshkars, and it will be more economical and raise less friction to do the work thus at a slower rate than to do it by special officers at high pressure. I have a strong staff of khas mahal officers now, and several better fitted for Chittagong cadastral survey work than any who are likely to be sent on double or treble their pay; the work is all of small detail, and when the officers who do it have to prove their results by also collecting the rents and managing the property, there is the best safeguard against hasty and imperfect work.

17. Is the settlement to be done under Regulation VII of 1822 or under Chapter X of the Tenancy Act? I take it for granted that it is to be under the latter, including enhancement of raiyats' rents. I will prepare *an appendix* on this subject, as there are many points on which officers are certain to go wrong unless they be clearly raised and disposed of.

18. There is another matter on which the Board will require information, namely, the terms of the taluks which have expired. Ramoo thana was settled for 30 years only in 1836, and was not touched by Sir H. Ricketts, though the extension of 30 years to 50 has been granted to these taluks by a liberal interpretation. In Ramu Mr. Harvey's proceedings stood with little alteration, but in one thing, namely, he and the officers who followed him intended to propose a permanent settlement, and this was distinctly disallowed by Government in paragraphs 8 and 9 of No. 620,* dated 17th April 1838, received with Commissioner's No. 216, dated 6th June 1838, in which the settlement was confirmed. Collector, Mr. Scott, in paragraph 7 of his No. 143,† of 4th November 1841, to the Commissioner, refers to the community knowing that the Ramoo taluks are settled for 30 years, and in his No. 45, dated 18th April 1842, he reports that it is unnecessary to make Ramu talukdars attend again to give revised kabulyats. Those they had given were disapproved by the Government order quoted, but I see nothing in them except the words *naslan bad naslan* on which any argument could arise. This expression is strictly a claim to hereditary right in the taluk, and this has been since conceded, A term of settlement was and is a concession made by Government and the absence of any term in a lease from Government always left it open to Government to assess afresh every year; it was quite usual

* Noabad Selections, Vol. IV, p. 106.

† Noabad Selections, Vol. IV, p. 302.

to put no term in tenant's leases, leaving it for Government to assign the term of the whole estate when confirming the proceedings. Mr. Caspersz's report has shown how hollow was the cry that *be-miyadi* is the same as *daimi-kaimi;* the latter means perpetual settlement at a fixed jama, whereas *be-miyadi* leases are open to be reassessed in any year according to Acts and rules in force, as was shown in Kutubdia, see paragraph 104* of Mr. Caspersz's report for Mr. Scott's opinion on this very point. In Ramu the above kabulyats were distinct from the jamabandies—all are in Persian, and the roobakaries are distinct as usual.

* Noabad Selections, Vol. IV, p. 307.

No. 2520C.C.—IX-7, dated Chittagong, the 17th March 1888.

From—D. R. LYALL, ESQ., Commissioner of the Chittagong Division,

To—The Secretary to the Board of Revenue, L. P. (through Director of Land Records).

IN accordance with the arrangement made at a meeting held at the Board's office in the beginning of January, at which were present Mr. Reynolds, Mr. Nolan, Mr. Finucane, Mr. Manson and myself, I have now the honour to forward Mr. Manson's proposals for the survey and re-settlement of Thana Ramu.

2. In forwarding this I wish to state emphatically that I submit this proposal, not because I consider it the best possible, but because it is, I think, the best possible under present circumstances.

If a professional survey of the whole district could be obtained, I would strongly urge that such a survey and a re-settlement should be made together.

That not being possible at present, a survey under Act V of specific areas is the next best procedure, and I therefore support it as leading to smaller loss to Government than waiting for an indefinite time for a full survey.

3. The survey now proposed will, however, do much in smoothing the way for the survey of the whole district. The difficulties will be discovered, and orders on points of doubt will be passed which will greatly facilitate matters hereafter when the whole district comes to be surveyed.

4. Referring to paragraphs 9, 10 and 11 of Mr. Manson's letter, I beg the Board's order on the subject; and in issuing orders, I would beg the Board to bear in mind that in Chittagong the cultivator is

ordinarily the man who reclaims the land, and not the rent receiver who incurs no expenditure and does nothing towards the reclamation. He simply takes the rent due by the cultivator to Government and transfers it to his own pocket.

In such cases I think nothing should be conceded, and that Government should stand on its rights, which I would express in this way: "Here is a plot of land which pays no Government revenue; Government is the legal owner of all land not settled with any one, and all found on the land are trespassers. Government has the right to settle in any way that seems good, and is not bound to settle with any one who may have wrongly been enjoying the rent of the land."

Mr. Manson puts the legal point clearly, and I think he is undoubtedly in the right.

5. The survey should certainly be under Act I (B. C.) of 1875, and I think that persons owning land in the part surveyed may be asked to pay their share.

I annex a notification under this Act for publication should the present proposals be approved.

6. As regards the actual carrying out of the work, I think that the first step is to make a traverse survey of the whole area, marking the village boundaries, which at present have never been mapped. The duty of the settlement survey would then be to fill in the areas so marked, and without this as a guide, I do not think the cadastral survey work could be accurate.

The formation of proper forest reserves mentioned in the third heading of paragraph 9 of Mr. Manson's letter is very important.

I express no final opinion on the point raised in paragraph 17 for the present, as Mr. Manson will report further on this point. The lands to be dealt with, however, all fall under section 191 of the Tenancy Act, and the question is an open one.

No. $\frac{2648.}{1-60}$, dated Chittagong, the 17th March 1888.

From—A. MANSON, ESQ., Collector of Chittagong,
To—The Commissioner of the Chittagong Division.

I HAVE the honour to submit the following as an appendix to my letter No. $\frac{2468.}{1-60}$, dated 23rd February 1888.

Points of procedure, and remarks thereon, to be considered in starting the proposed survey and settlement of revenue thana Ramu in Government estate No. 3461⅔, Cox's Bazar.

2. *I.—Survey of the whole tract into village or mauzas. For this purpose a professional traverse survey is very desirable, and a demarcation of trijunction points. The traverse survey should show (a) Lieutenant Siddons' mauzas of which we have his maps; (b) they should show all the intermediate country not surveyed by Siddons, with topographical details, such as hills, rivers, roads, and the larger tanks or diggies, and masonry buildings such as mosques and Burmese Jedees. Those traverse maps should be on the scale of 32 inches = 1 mile. (See Board's Rules, volume II, page 92, for similar work in Khurda.)*

3. The necessity for the above is that Siddons' mauzas comprise about a third part of the whole area, and the interstices were not surveyed and mapped in 1835. All the areas outside his mapped mauzas should be named as supplementary mauzas.

Or incorporated with the parent mauzas.
D. R. LYALL.

4. The detailed survey work will thus be divided by the map and not by the tenure. Each amin should have a tract of land about as much as will go into one sheet of Survey Department map (292·5 acres), and his work will thus be kept within a fixed limit and not allowed to wander for miles over hills, &c., looking for *abmat* of 1,200M daghs, as is the favourite custom. As the land has never been mapped into mauzas or villages as a whole up to the present time, and as no estate or tenure was given boundaries by Siddons' maps, there is no possible difficulty in putting up demarcation pillars. No person can object to any division of the country which may be made; all that is necessary is to have a definite and clearly-demarcated division of the country first, and then to show the settlement work in the divisions to which it belongs. A professional traverse survey to begin with is desirable, because without it the totals of area found by amins will never be brought accurately into a map of the thana.

As remarked in paragraph 6 of my No. $\frac{2520(3}{IX-7}$, dated 17th March, I consider this absolutely necessary.
D. R. LYALL.

5. *II.—Settlement survey*, i.e., *cadastral or field survey, together with demarcation of all boundaries. This should be done in several seasons by moderate parties of amins and field peshkars, carefully selected and working under supervision of the present district staff.*—The first thing however, will be to get the persons concerned with the land to give all

necessary information; much of this must be done before amins go to survey. The practice has been to send out amins at once, who as it were explore the country and raise all sorts of conflicting claims and make endless mistakes.

(1). *We ought to call upon every talukdar or other tenant who pays rent to Government to file a rent-roll or schedule showing names and particulars of the raiyats who pay rent to him, and of the lands they hold.*

(2). *To call on all owners of private estates under clause 2, section 2, Regulation IX of 1825, to give similar information in order to fix the position of their 1,200M daghs with their correct area, and to separate them from "gunjaish" and from other Government land.*

Mr. Manson explains his meaning more fully in his letter of 20th. The work should, I think, be under Act V (B.C.) of 1875.
D. R. LYALL.

(3). *A carefully-worded notice should be given to the cultivators to let them know exactly what powers the amins have got and have not got; the cultivators should be called on to point out lands of the tenancies stated by the talukdar or other landlord, and not left to fabricate, as they often do, causing thereby the preparation of fictitious jamabandies and much confusion. They should be entitled to see the amin's papers, but told that no authenticated copy can be given of any paper before confirmation of settlement.*—This is a more important matter than it may look. It has been customary to give certified copies of everything from the settlement office, although quite against rule. Only unauthenticated copies can be given of papers in a pending case.

In this I fully agree.
D. R. LYALL.

(4). *Taking the traverse survey map of the mauza boundary as shown, by Siddons', the first thing to be done is to compare the 1,200M chittas and see approximately how the 1,200M daghs lie. This must be done in the office before amins take the field.* It is Mr. Mackertich's suggestion, and is a practical and important one. The 1,200M chittas of Ramu are not quite the same as those of other thanas, and the *nal jarib* and Siddons' professional survey appear to have been going on together; they both surveyed the same areas, and hence it is obvious that, by taking a *mujmali* or boundary sketch of Siddons' mauza with chief topographical marks identified, the 1,200M chitta daghs should fit in with fair accuracy, and the actual daghs which each amin

I saw this plan tried successfully by Mr. Mackertich in the Ratnapalong case, but I am not in a position to say whether it will work if applied on a large scale to a whole thana.
D. R. LYALL.

ought to account for will be known with tolerable certainty; and moreover, *takrari* daghs will be seen, and points where dispute will be sure to arise. To do this preliminary plotting of the chitta daghs, the best way is to cut out pieces of paper to scale, one for each dagh, and place them on the *mujmali*. Then it will be apparent in what part of the map the daghs agree with Siddons' map, and in what parts they go beyond it and take in jungle; it is in the latter daghs chiefly, if not only, that exorbitant *gunjaish* claims will arise on the basis of the "*alamat*" of the chitta.

(5). *When preliminaries are arranged and the papers of a mauza as settled in 1836, are ready, a "mujmali" with the position of daghs approximately sketched in and with the talukdar's statements of tenancies, the amins should be sent out, and not before. The adibands or starting points of the 1,200M daghs should be identified and tested before measurement begins. Each amin should then have his square tract of land assigned to him as before noted, to be plotted in a sheet of the Survey Department map (292·5 acres), and the amins should identify the 1,200M plots inside that area.*—What they always prefer to do is to take the 1,200M chittas and take each man a number of *daghs* which may spread over miles; by the latter practice one amin's work overlaps another, and there is no possibility of fitting all into a map.

The plan proposed may be tried. Whether it will work or not I cannot say, but the old way was certainly not satisfactory, and this may be better.
D. R. LYALL.

(6). *The amins should work with plane-table as in the Khurda survey and settlement. It is much more satisfactory, and enables the plotting to be done and tested expeditiously.*—The identification of 1,200M daghs is very difficult wherever there were *khola* (uncultivated) areas in 1835 because the amins then gave inaccurate measurement and gave descriptive boundaries *alamat*, but where the land was *hasila* (cultivated), the 1,200M daghs were remarkably accurate. Siddons' maps included all the *hasila*—see the references given by him on each map—and therefore the above method can be easily followed for the areas mapped by him, and it is necessary in order to deal with the *gunjaish* question to limit the work by fixed areas. Outside Siddons' *mauza* (*i.e.*, the true settled "village" by Tenancy Act definition) the identification of 1,200M daghs will be difficult. Practically the amins must show the position of *alamas*

In this I agree. Siddons' maps were absolutely ignored in the last noabad settlement, while they should undoubtedly form the base of all future work, being in fact the only certain basis we have.
D. R. LYALL.

of the old dagh in these exterior areas, and the old khila which is now *hasila* and the *gunjaish* areas will thus be kept separate from old *hasila* daghs, and the *gunjaish* areas can be more easily dealt with. If Siddons' mauzas be not defined, the maps will be like Fasson's cadastral maps of Chakaria, *e.g.*, *Shilkbali*, where one dagh runs for miles, and to ascertain what is truly old settled land and what is mere excess put in by amins by extravagant *alamat* is quite impossible without fresh survey.

(7). *Testing must be done constantly and with great strictness. Not only mere measurements should be tested, but names and father's names of tenants, nature of soil, and value of crops, and all the other matters upon which the accuracy of the jamabandi depends.*—Probably it would be a good plan to have some columns of the chitta for the testing officer to fill up himself. Amins cannot be trusted to classify land correctly, and they often make mistakes, putting down names of persons who afterwards cannot be found in the village. Mr. Mackertich once reported an instance where he entirely failed to collect the rent from a settlement amin's jotedar "*Laloo, son of Kukher Chand;*" in his cold weather tour he made close enquiries in the village, found out where the amin had been lodged, &c., and discovered that *Laloo* was a paria dog which used to go with the amin to the field, and he had put down this name as "benami" for his host's name; the latter really held the land, and the result of such trick ordinarily would be that the "jotedar" would be reported to have left the village and the rent would be remitted. The Chittagong villagers are well versed in frauds and tricks which have been so often successful, and it is only by limiting amin's powers and making the testing really effectual that sound reliable records can be made; it is hopeless to try and do it in a wholesale manner from a central office in Chittagong.

This is a question of expense. Necessarily the more work is done by a superior class of officers, the better it will be.
D. R. LYALL.

(8). *Qualities of soil.—I think instead of the favourite bold classification of land as first class, second class, and so on, giving no information at all, it should be described whether alluvial, mud or stiff clay or sandy, high or dry, or low and marshy, and estimated outturn in aries, whether liable to any special damage, and any other points bearing on the value of the land for assessment.*

(9). *Rates of rent.—Amins should have no concern with this. Testing officers should note what they can learn of neighbouring rates paid by actual jotedars, always mentioning the names and fathers' names of their informants, and particulars of any documents, &c., which may be shown to them.* We shall have to adduce full legal proof of the equity of enhancements, and cases will inevitably fail unless the evidence be carefully collected. This collection of evidence of rents is a thing which cannot be done too soon. It is of no use attempting to enhance rents unless we have clear evidence ready on which to go into Court, and so it cannot be left to be done along with the field work. Much could be done now to collect evidence for a given tract of country, though of course it would be gigantic work to attempt it for a large tract.

To the best of my belief there will be little or no enhancement of raiyat's rent necessary. There will be a large increase of Government revenue from simply ascertaining the lands now paying rent and the amount paid, and enhancement will be the exception, not the rule.

(10). *Assessment.*

I. We shall have to assess (a) the taluks which pay rent to Government on the jamabandi of saleable tenures; (b) to upset Kaim Daim leases, &c., created by the talukdars, and fix rents which each tenant on the talukdar's rent-roll is to pay; (c) to do the same for each subordinate grade of landlord and tenant under each taluk.

II. We shall have to assess for the first time lands not hitherto settled by Government. The latter will be simple enough; in all such lands any entry made by amins and other field officers in their chittas of "Dakhol so-and-so" should be corrected to "Dakhal sarkar, cultivated without authority by so-and-so," and it should be recorded that the person from whom Government is to receive rent is entitled to raiyati patta in form 2 or 3.— No matter what documents may have been created, they cannot be binding against Government, and if the occupant has sublet, his sub-lessee and he must be left to settle matters how they like under the Tenancy Act. *Under head I detailed instructions will be necessary.* From section 191 of the Tenancy it is clear that if we merely ascertain the actual rents which our talukdar is receiving, we can enhance the talukdar's rent accordingly without reference to the Tenancy Act; but if we enhance the rents of his sub-tenants and their sub-tenants, it can only be done by suits under the Tenancy Act, or what is equivalent, namely, under section 107 of the Tenancy Act.

As noted above, I think it will ordinarily suffice to ascertain the rents actually paid.

D. R. LYALL.

(11). *Period of Settlement.—It appears that now Government is limited to the Tenancy Act, when a talukdar's tenure has been enhanced it cannot be surveyed again nor resettled within fifteen years (section 113, &c.)*— Since each tenancy must be disposed of by a separate suit, there cannot be a single term applicable to all taluks any more. In future each taluk's condition is to be considered after 15 years from the present enhancement, and the onus of proof will always be on Government to show that any taluk should be taken up again after the 15 years have expired.

(12). *Conclusion.*—To sum up. I think we have now to distinguish very clearly between (*a*) the survey and enquiry work which must be made to ascertain existing facts and to procure evidence, and (*b*) the subsequent proceedings for alteration of existing rent-rolls. When (*a*) is done, and not before, it will be known whether only a few or many of the existing tenancies require to be dealt with under (*b*), and (*b*) must necessarily be done for each holding as if it were an enhancement suit. Parties must be present, issues laid down, and evidence recorded. It cannot be done even for a single taluk in a wholesale manner. The rent which each sub-lessee is to pay to the holder above him is to be decided before the effect on the talukdar's rent-roll can be seen, and not until then can the Government jamabandi, on which the taluk is borne, be finally made. This rent-roll of the Government khas mahal will be made under Regulation VII of 1882 with regard to section 191, Tenancy Act, and will be binding on the talukdars whether they like it or not. No consent or refusal on their part is required.

No. 265S—1-60, dated Chittagong, the 20th May 1888.

From—A. MANSON, ESQ., Collector of Chittagong,

To—The Commissioner of the Chittagong Division.

IN continuation of my No. 264S—1-60, dated 17th instant, I have the honour to state that paragraph 5, clause 2, is not quite clear enough.

2. Under clause 3 of section II, Regulation IX of 1825, read with section 24, Regulation VII of 1822, the settlement officers have power not only to survey the Government khas mahal, but also to survey the lands of private estates adjoining unsettled areas of the Government domain in order to fix the boundary and to call on all persons concerned to give any information required. The words "*under*

clause 2, section 2, Regulation IX of 1825," may be omitted if the provisions of Bengal Council Act V of 1875 be put in force.

3. What I wanted to make clear is that up to the present time proprietors of private estates have not any boundaries. They are entitled only to specific *areas*—see an old judgment quoted in Mr. Cotton's memorandum of the Revenue History of Chittagong, page 126, &c., and we certainly should demarcate and map their boundaries as well as those of the Government estate.

No. $\frac{483CC}{IX-7}$, dated Chittagong, the 26th May 1888.

From—D. R. LYALL, ESQ., Commissioner of the Chittagong Division,

To—The Secretary to the Board of Revenue, L. P.

IN accordance with instructions conveyed in your demi-official of 23rd instant, I beg to forward copies of letters No. $\frac{264S}{1-60}$ of 17th March and $\frac{265S}{1-60}$ of 20th March, from the Collector of Chittagong, and request that this letter may be read in continuation of my No. $\frac{252CC}{IX-7}$ of 17th March, forwarded through the Director of Land Records.

2. I have made a few notes on Mr. Manson's proposals, which are copied in the copy now sent. The final instructions will have to be issued by the Director of Settlements.

Extract from letter No. 453 T.A., dated the 27th April 1888, from MR. FINUCANE, ESQ., C.S., *Director of Land Records, Bengal, to the Secretary to the Board of Revenue, L. P.*

I HAVE the honour to acknowledge receipt of your No. 1A, dated 3rd January last, forwarding the last of a series of reports by Commissioners of Divisions, and calling for—

(1) A programme of surveys and records of rights to be undertaken on Government estates and temporarily-settled tracts for the current and the four following years.

(2) A similar programme of estates under the Court of Wards, of which a survey is to be made and a record of rights prepared during the same period.

(3) Proposals for maintenance of the records.

* * * * * *

5. There will thus remain to be measured, wholly or partly by the Survey Department, the larger Government estates and temporarily-settled tracts named below, which have been recommended by local officers for survey in accordance with the principles laid down in the Board's Resolution of the 1st of August:—

1. Government estates or groups of estates and temporarily-settled tracts covering each an area of 10,000 acres or more, the survey of which it is proposed to place wholly or partly under supervision of the Survey Department.

DIVISION.	District.	Estate.	APPROXIMATE AREA.		When current settlement expires.	REMARKS.
			(*a*)	(*b*)		
			Miles.	Acres.		
1	2	3	4	5	6	7
Chittagong ...	Chittagong ...	Old Thana Ramu.	182	116,500	...	There are 221 tenures in this area, of which the period of current settlement has expired. Hence a necessity for survey and settlement. It is also necessary to survey the khas mahals included in the thana and to define boundaries of private estates and of villages.

* * * * * *

Old Thana Ramu in Chittagong.

21. The other tracts on which it seems desirable to comment are Old Thana Ramu in Chittagong, the Jalpaiguri Duars and the temporarily-settled tracts of Orissa generally. The question of undertaking a general survey of the Chittagong district has been already considered by the Board and Government, with the result that the decision was come to that a general survey of the district should not be undertaken before 1890. It will, however, be remembered by Mr. Reynolds that it was pointed out at a conference held in the Board's office during the cold weather that the existing orders did not preclude a survey and record of rights of term-expired tenures in Old Thana Ramu, and the Collector was accordingly requested to submit proposals for the survey of that pargana. This he has now done, and the area in question is

accordingly included in the tracts to be surveyed. The proposal made by the Collector, and supported by the Commissioner, is that a traverse and boundary survey should be made by the professional Survey Department, and that the cadastral measurement should afterwards be made by the khas tahsil establishment at present employed in collecting rents, but somewhat strengthened, and after receipt of instructions in surveying by the Survey Department.

* * * * *

Maintenance of the records.

31. As regards the important question of the maintenance of the records, the Board referred to Commissioners the point whether "the agency now employed in collecting rents in Government and wards' estates, by whatever name it may be called, can, after training by duly qualified instructors, be employed under proper supervision in carrying out the details of survey and preparation of records of rights and subsequently in maintaining them."

The khas tahsil agency, somewhat strengthened, can, the Commissioner of Chittagong says, carry on the survey and afterwards maintain the records in Old Thana Ramu and the other Government estates of the Chittagong district.

STATEMENT No. I.

Government estates and temporarily-settled tracts to be surveyed.

1	2	3	4	5		6
Year.	Order.	District.	Name of Estate.	AREA (APPROXIMATELY) IN ACRES TO BE SURVEYED.		REMARKS.
				5(*a*) Professionally.	5(*b*) Not Professionally.	
			Chittagong Division.			
	1	Chittagong	No. 34613, Cox's Bazar ...	23,942	...	
	2	,,	,, 34609, Town			
	3	,,	,, 34610, Raujan and Fatikchery.			
	4	,,	,, 34612, Satkania			
	5	,,	,, 34611, Patia			
	1	,,	,, 34613, Cox's Bazar	43,393	...	
	2	,,	,, 34609, Town			
	3	,,	,, 34610, Raujan and Fatikchery.			
	4	,,	,, 34612, Satkania			
	5	,,	,, 34611, Patia			

STATEMENT No. 1—*concluded.*

1	2	3	4	5		6
Year.	Order.	District.	Name of Estate.	AREA (APPROXIMATELY) IN ACRES TO BE SURVEYED.		REMARKS.
				5(*a*) Professionally.	5(*b*) Not Professionally.	
			Chittagong Division—concluded.			
	1	Chittagong	No. 34613, Cox's Bazar			
	2	,,	,, 34609, Town			
	3	,,	,, 34610, Raujan and Fatikchery.	10,321	...	
	4	,,	,, 34612, Satkania			
	5	,,	,, 34611, Patia			
	1	,,	,, 34613, Cox's Bazar			
	2	,,	,, 34609, Town			
	3	,,	,, 34610, Raujan and Fatikchery.	11,934	...	
	4	,,	,, 34612, Satkania			
	5	,,	,, 34611, Patia			
	1	,,	,, 34613, Cox's Bazar			
	2	,,	,, 34609, Town			
	3	,,	,, 34610, Raujan and Fatikchery.	19,340	...	
	4	,,	,, 34612, Satkania			
	5	,,	,, 31611, Patia			
			Total ...	113,830	...	

No. 493A, dated Calcutta, the 10th May 1888.

From—H. J. S. COTTON, ESQ., Secretary to the Board of Revenue, L.P.,

To—The Secretary to the Government of Bengal, Revenue Department.

MR. REYNOLDS.

WITH reference to Government order No. 58T R., dated 23rd June 1887, on the subject of the survey of Government and wards' estates, I am directed to submit, for the present information of Government, a copy of a report from the Director of Land Records, No. 453T.A., dated 27th April 1888 furnishing a programme of surveys and records of right for the current and four following years, and also proposals for the maintenance of the records.

2. I am also to submit a spare copy of the Board's Circular order to Commissioners' No. 648A, dated 1st August 1887, and of the replies of Commissioners thereto, upon which the Director's report is based.

3. The report of Mr. Finucane is of such importance that the Board desire to lose no time in laying it before Government. The comments of the Board upon it will be communicated without avoidable delay, but it will necessarily take some time to consider and report on all the questions raised in it.

No. 663A, dated Calcutta, the 30th June 1888.

From—H. J. S. COTTON, ESQ., Secretary to the Board of Revenue, L. P.,
To—The Secretary to the Government of Bengal, Revenue Department.

I AM now directed to address Government on the subject of the survey of Old Thana Ramu in Chittagong which is proposed in paragraph 21 of the letter of the Director of Land Records, No. 453T.A., dated 27th April 1888, a copy of which was transmitted to Government with my letter No. 493A, dated 10th May 1888. I am also to submit a copy of the communications, noted on the margin, from the Commissioner of Chittagong.

MR. REYNOLDS.

No. 51Ct., dated 17th October 1887.
No. 2520CC IX-7, dated 17th March 1888, with enclosure.
No. 483CC—IX-7, dated 26th May 1888, with enclosure.

2. The first of these letters communicates the Commissioner's general recommendations on the subject of the survey and settlement of estates in his division. The second and third transmit detailed suggestions from the Collector of Chittagong regarding the proposed survey and settlement of the Old Ramu Thana.

3. The area of the tract to be surveyed is set down by Mr. Finucane at 116,500 acres. This is an approximate estimate, but there is reason to believe that it will be found nearly correct. At eight annas an acre the cost of survey and settlement would amount to about Rs. 58,000. The estimate submitted by Mr. Manson, which excludes supervising agency, amounts to Rs. 49,521. By way of comparison it may be mentioned that Mr. Fasson's cadastral survey of Chakaria covered an area of 117,000 acres, and that the cost of the survey and settlement was Rs. 46,000; but this expenditure is also exclusive of Mr. Fasson's own salary and of his Deputy and Sub-Deputy Collectors. There is therefore very little prospect of the total expenditure, which must be incurred on the survey and settlement of Old Thana Ramu, being less than the cost which is now generally estimated for these operations, viz., 8 annas an acre.

4. It is proposed by both the Commissioner and the Collector that the zamindars or tarafdars, as they are locally called, who own land in the tract surveyed, should be called on to pay their share of the cost. But this is not possible if proceedings are taken, as is contemplated, under Act V (B C.) of 1875. Under that Act the only expenditure which can be recovered from zamindars is the cost of boundary marks. It would, moreover, in this particular case, be inequitable to charge the zamindars with the cost of a survey from which they will not only

derive no benefit, but which is deliberately intended, by defining the area which is strictly and rightly in their possession, to deprive them of their title to land which, however, wrongly it may be, they have hitherto claimed and enjoyed. The principal object of the survey being to vindicate the right of Government to land upon which, it is alleged, private individuals have trespassed, it is only reasonable that the whole expense of the survey should be borne by Government. It is certain that the local private proprietors will gain nothing by the proceedings, whereas it is expected that the Government will gain a considerable increase of revenue which is estimated by the Collector at about Rs. 17,000.

5. The procedure to be adopted in this survey is sufficiently indicated in the correspondence. It is proposed that "a traverse and boundary survey should be made by the professional Survey Department, and that the cadastral measurement should afterwards be made by the khas tahsil establishment at present employed in collecting rents, but somewhat strengthened, and after receipt of instructions in surveying by the Survey Department."

6. The Board agree with Mr. Finucane that arrangements should be made accordingly. For this purpose a small traverse party, such as may be deemed sufficient by the Director, in communication with the Deputy Surveyor-General, should be deputed to Chittagong at the beginning of the next cold weather; and some native instructors should be sent in the meantime, with as little delay as possible, to instruct the khas tahsil amins. The professional officer who is in charge of the traverse and demarcation party should supervise and inspect the cadastral work done by the local staff.

7. It is left for the Director of Land Records to prepare any rules which may be necessary for the guidance of officers employed on the survey. The objects in view in the proposed operations are clearly indicated in the 9th paragraph of the Collector's letter No. 246S—1-60, dated 23rd February 1888, enclosed in the Commissioner's letter of the 17th March 1888.

8. The subject of "gunjaish" is discussed by the Collector at some length. This has always been a burning question in Chittagong; but as far as the claims of tarafdars are concerned, it was settled by the arrangements concluded by Sir Henry Ricketts in the settlement of 1848, which were confirmed by Government. It was then finally determined that over and above the quantity measured as belonging to

each estate in 1764, from one-eighth to one-fourth of the area so measured should be allowed according to circumstances when excess was found in a tarafdar's possession. These allowances being regarded as an indulgence were not given until the tarafdars agreed to accept them as a final adjustment and filed a receipt, acknowledging that they had received the land to which they were entitled under the decennial settlement. If they declined to give this receipt known by the name of "jaidad," no surplus was given. These jaidads are still in the Collectorate record-room. There ought, therefore, to be now no difficulty in regard to claims which may be put forward by tarafdars to "gunjaish."

9. But there can be no doubt that it will be found that in the long interval of time since Sir Henry Rickett's settlement, the tarafdars generally have acquired possession of lands to which they are not entitled, and that lands have been brought under cultivation for which no rent is paid to Government. In regard to such lands the reclaimers should not, in the Board's opinion, be stigmatised as trespassers, but the settlement should be concluded with them at fair and reasonable rates. The Board therefore do not approve of the proposal of Mr. Manson to settle the "gunjaish" raiyatwari with the actual cultivators, and not with the proprietors of the adjoining tarafs. Such a procedure besides being somewhat harsh to the reclaimers would also add greatly to the district khas tahsil work. Instead of increasing the almost infinite number of units of khas tahsil, the Board would prefer, if it be possible, to amalgamate the tarafdari "gunjaish" with the parent tarafs on one consolidated jama. This is not quite the same proposal as was offered to the tarafdars under Lord Dalhousie's proclamation and then refused. The tarafdars at that time preferred to hold their tarafs and taluks separately rather than accept the proprietary title in the taluks at the price of amalgamation. But the circumstances are now very different, and it is more than probable that they would prefer amalgamation to ejectment. If they refused to amalgamate, the Board would settle the "gunjaish" raiyatwari as the Collector proposes.

10. As there are only 10 tarafs, the area affected would probably not be large; but the sanction of the Government of India would be necessary.

11. Any claim of the tarafdars as of right to hold beyond the areas defined in the chittas of the 1,200M. measurement should

be resisted. If the right is claimed the person making it should be left to seek his remedy in the Civil Court. But the Board see no reason why the Government should not be willing of its own accord to offer the settlement of such excess land to the reclaimer, and in most cases it appears that it would be good policy to conclude such a settlement.

12. No cadastral survey within the boundaries of a taraf should be attempted. It is the boundary only of the taraf which should be demarcated according to the measurement and area of which the proprietor was confirmed in possession by Sir Henry Ricketts.

13. The interstices between villages which have never hitherto been surveyed should not be mapped off, as the Collector proposes into supplementary villages; it seems better, as the Commissioner suggests, to incorporate these areas with the parent villages. In this process the demarcation of village boundaries will occasion no practical difficulty to the surveying party.

14. I am to request that the Board may be favoured with early orders sanctioning this survey. The procedure recommended is experimental in character, and if it is found to succeed, it may gradually be extended to the other thanas of the district. It is desirable both for economy of supervision and for other reasons, that the work when once taken in hand should be carried through to completion as rapidly as possible, and there seems no reason why it should not be brought to a conclusion in a single season.

15. The Board request that the following draft notification, which is slightly modified from that submitted by the Commissioner, declaring the tract to be under survey under the Bengal Survey Act, V of 1875, may be published in the Gazette:—

NOTIFICATION.

Under the powers vested in him by section 3 of Act V (B.C.) of 1875, the Lieutenant-Governor is pleased to order that a survey shall be made and that the boundaries of estates, tenures, mauzas and fields shall be demarcated of the lands comprised in Old Thana Ramu in the district of Chittagong, with the exception of the island of Moheshkhal, and bounded as follows:—

North—By Meda river and hills on the north of mauza Khoontakhally.

South—By Rezoo river.

West—By the sea and the Moheshkhal channel.

East—By the boundary line between the regulation district of Chittagong and the Hili Tracts as laid down by notification of 3rd September 1880, published at page 816 of the *Calcutta Gazette* of 8th September 1880.

16. Any further notification which it may be necessary to publish regarding the appointment of a Superintendent or of Assistant Superintendents of Survey will be subsequently submitted.

17. The question whether the settlement operations should be conducted under Regulation VII of 1822, or under the provisions of the Tenancy Act, will be considered when a further report has been received from the Director on the subject.

No. 2373—1044L.R., dated Calcutta, the 23rd July 1888.

From—H. J. S. COTTON, ESQ., Offg. Secretary to the Government of Bengal, Revenue Department,

To—The Secretary to the Government of India, Revenue and Agricultural Department.

WITH reference to paragraph 2 of the Resolution of the Government of India, No. 393—96-2R., dated 25th July 1887, I am directed to submit herewith a copy of a report from the Board of Revenue, No. 663A, dated 30th June 1888, with its enclosures, recommending the survey and settlement of a tract of country described as Old Thana Ramu in the district of Chittagong.

2. It is unnecessary to recapitulate the proposals which are clearly explained in the Board's letter. The suggestion contained in paragraph 9 is, however, of some importance, and as it involves the conclusion of a permanent settlement in regard to certain lands, cannot be given effect to without the sanction of the Government of India. The proposal is briefly that the additional land which may be found to have been brought under cultivation by tarafdars, and which falls outside the boundary of their tarafs, may be settled with the tarafdars, and that the whole may then be amalgamated with the parent tarafs on one consolidated jama. As the tarafs are permanently settled, the settlement of the amalgamated area would be permanent also. It is proposed that, if the tarafdars should refuse this amalgamation, the gunjaish land, as it is called, would not be settled with them at all, but raiyatwari with the actual cultivators. The Lieutenant-Governor has reason to believe that this proposal would be favourably regarded by the tarafdars concerned, and it would also be very beneficial to Government by the reduction it would lead to in the number of holdings in this district which now pay their revenue or rent direct to Government. Any policy which would lead to this result is greatly to be desired in the interests of the Chittagong revenue administration.

3. The actual cultivators found in possession will of course be recorded and their rights guaranteed. It is not intended by the proposed procedure to interfere with the rights of any one already in possession.

4 It is contemplated to effect the survey under Bengal Act V of 1875, and under this Act landowners can only be charged with the cost of putting up boundary marks. This amount will, however, be insignificant, and need not be pressed if it be found harsh to do so.

5. The Lieutenant-Governor also approves the proposal made in paragraph 12 of the Board's letter regarding the survey of each taraf in the tract, and that made in paragraph 13 regarding the interstices between villages which have never hitherto been surveyed.

6. It is desirable that all arrangements be set in train as early as possible, so that proceedings may be commenced at the beginning of the cold weather and brought to completion in a single season. It will be observed from a statement made in paragraphs 7 and 18 of the Chittagong Collector's letter, dated 23rd February 1888, which forms one of the enclosures submitted, that the area now to be settled contains 221 expired taluks which were settled as long ago as 1836. These would have been resettled before this had it not been understood (although as now appears erroneously) that they were included among the taluks of Sir Henry Ricketts' settlement from 1841 to 1848, the period of which was extended by Government to 50 years. But now that the mistake has been discovered, it is important that they should be resettled without delay. I am therefore to ask that early orders may be passed on this reference.

7. In conclusion, I am to explain that the allusion in the first paragraph of the Board's letter is to a report from the Director of Land Records furnishing a provincial programme of surveys and settlements for the next four years. This report is now under consideration, and will be laid before the Government of India with the Lieutenant-Governor's remarks in due course.

No. 2374—1045L.R., dated Calcutta, the 23rd July 1888.

Memo. by—H. W. C. CARNDUFF, ESQ., Under-Secretary to the Government of Bengal, Revenue Department.

COPY forwarded to the Secretary to the Board of Revenue, Land Revenue Department, for the information of the Board, with reference to his letter No. 663A, dated 30th June 1888, with the remark that

as soon as orders are received, and the Board have been able to arrange with the Survey Department for the deputation of a small traverse party to Chittagong, the draft notification forwarded, ordering a survey under Act V (B.C.) of 1875 of Old Thana Ramu, will be published in the Gazette.

No. $\frac{647}{149-2}$R., dated Simla, the 5th September 1888.

From—SIR E. C. BUCK, Secy. to the Govt. of India, Revenue and Agricultural Department,

To—The Secretary to the Govt. of Bengal, Revenue Department.

THE proposals submitted in your letter No. $\frac{2373}{1044}$ L R., dated 23rd July 1888, for the survey and settlement of the tract in the Chittagong district, known as Old Thana Ramu, having been considered by the Government of India, I am directed to convey sanction to the commencement of the work, subject to the following remarks.

2. The settlement will, it is estimated, cost Rs. 58,000 and result in an increase of Rs. 17,000 to the land revenue demand. These estimates are not discussed in your letter, but on the understanding that the Government of Bengal is in a position to confirm the forecast of the probable enhancement of revenue, the Government of India feels justified in sanctioning the expenditure. At the same time, I am to observe that the rate of eight annas an acre, or Rs. 320 per square mile at which the cost is calculated, is high. It has hitherto been anticipated that with experience a gradual diminution of the rate would occur, and the Government of India desires to be informed whether it is to be inferred from the concluding remark in paragraph 3 of the letter of the Board of Revenue dated 30th June, which forms an enclosure of your letter, that there is no prospect of an early reduction in the cost of survey and settlement of estates in Bengal. I am also to suggest that it would be desirable if in reporting proposals for settlement the Government of Bengal would record its opinion on the estimates of both expenditure and increase of revenue in accordance with the resolution of 4th October 1881.

3. In regard to the question of the settlement of excess lands which may be discovered by the survey to be included in the estates of tarafdars or permanent settlement-holders, I am to say that the Government of India, while concurring generally in the policy of the suggestion that a settlement of these lands should be offered to the tarafdars, would prefer that Government should not be committed to a

permanent settlement without further investigation and a fuller knowledge of the interests and the area and revenue involved. I am therefore to request that a further report on the subject may be submitted when the work of survey and settlement has made some progress.

No. $93\frac{T.}{R.}$, dated Darjeeling, the 17th September 1888.

From—H. J. S. COTTON, ESQ., Offg. Secy. to the Govt. of Bengal, Revenue Department,

To—The Secretary to the Board of Revenue, L. P., Land Revenue Department.

IN continuation of my No. $\frac{2374}{1045}$L.R., dated 23rd July 1888, to your address, on the subject of the survey and settlement of Old Thana Ramu, in the district of Chittagong, I am directed to forward, for the information of the Board, a copy of a letter from the Government of India, No. $\frac{647}{149-2}$ R., dated 5th September 1888, according sanction to the commencement of the work.

2. The Lieutenant-Governor invites the particular attention of the Board to the remarks of the Government of India on the cost of surveys and settlements in Bengal, and it is requested that a report on the subject with such information as is available may be submitted in regard to the various operations now in progress and recently brought to completion. The special report called for regarding the settlement of excess lands with tarafdars should also be submitted in due course.

No. 1061A., dated Calcutta, the 1st October 1888.

Memo. by—K. G. GUPTA, ESQ., Offg. Secy. to the Board of Revenue, L.P.

COPY of the foregoing forwarded to the Director of the Department of Land Records and Agriculture, Bengal, in continuation of this office No. 825A, dated 3rd August 1888.

LAND REVENUE (Settlements and Surveys.)

MR. REYNOLDS.

2. He is requested to favour the Board with the report called for in paragraph 2, regarding the cost of surveys and settlements in Bengal. The Resolution of the Government of India, dated 4th October 1881, referred to in paragraph 2 of their letter, was with other papers forwarded to him with this office No. 739A, dated 26th August 1887.

3. It is also requested that the special report regarding the settlement of excess land with tarafdars in Ramu, may be submitted in due course.

CHAPTER 2.

ORDERS TO CONDUCT THE SETTLEMENT UNDER THE BENGAL TENANCY ACT.

No. $\frac{2070CC.}{IX-7}$, dated Chittagong, the 26th January 1889.

Memo. by—The Officiating Commissioner of the Chittagong Division.

COPY, with enclosure, forwarded to the Director of Land Records, with request that the points raised by the Collector may be settled.

No. $\frac{290S.}{1-3}$, dated Chittagong, the 23rd January 1889.

From—A. MANSON, ESQ., Collector of Chittagong,

To—The Commissioner of the Chittagong Division.

IN continuation of my No: $\frac{249S.}{1-33}$ of 22nd ultimo, I have the honour to enquire under what Act it has been decided to proceed for re-settlement of the Noabad taluks in Old Thana Ramu.

2. I would also beg to know whether it will be necessary to take kabuliyats from the holders of these taluks on resettlement of their tenures. Rule 29, Chapter V of the new Settlement Manual, makes it unnecessary to require the executions of such documents in case, where the settlement proceedings are carried on under Chapter X of the Tenancy Act. But though this was also the provision of Act VIII (B.C.) of 1879, now inapplicable to this district, the practice followed here was to take kabuliyats from the holders of the short-term Noabad taluks which were resettled under that Act.

3. The form of kabuliyats then used with the approval of the Board of Revenue will be found in pages 79—82 of the Noabad correspondence, Volume III. That form contains conditions which are now either unnecessary or objectionable, as they make tenants unwilling to sign. For ready reference I submit herewith a copy of this form marking these conditions in red ink. I would suggest that a simplified form might be approved and tendered in all cases, and if the talukdars do not execute it, it will remain in the record and be sufficient evidence of the conditions of their settlement. I think if those clauses be omitted the talukdars will not fail to sign, and some trouble may thereby be saved. The clauses 3 and 13 which give Government a right of cancelment of the settlement are especially objectionable, as they take away all real interest in the tenure and make it in fact a form.

No. 14T., dated Camp Contai, the 21st February 1889.

From—M. FINUCANE, ESQ., Director of the Department of Land Records and Agriculture, Bengal,

To—The Commissioner of the Chittagong Division.

WITH reference to your memorandum No. $\frac{2070C.C.}{IX-7}$, dated the 26th January 1889, forwarding a copy of a letter from the Collector of Chittagong, No. $\frac{290S.}{1-33}$, dated the 23rd idem, with a request to settle the questions raised by the Collector on certain points in connection with the resettlement of the Noabad taluks in Old Thana Ramu.

2. In reply, I have the honour to say that the question of the Act under which the settlement will be made has not yet been decided, and it is for you and the Collector to make proposals on the point.

3. In my opinion the operations should be conducted under Chapter X of the Tenancy Act. If you and the Collector agree to this, a draft notification in the prescribed form should be submitted at an early date.

No. $\frac{325S.}{1-33}$, dated Chittagong, the 16th February 1889.

From—A. MANSON, ESQ., Collector of Chittagong,

To—The Commissioner of the Chittagong Division.

IN continuation of my No. $\frac{320S.}{1-33}$ of the 12th instant, and subsequent correspondence regarding the survey and settlement of Old Thana Ramu, I have the honour to represent that after carefully considering all the circumstances of the case, I am of opinion that the provisions of Chapter X of the Bengal Tenancy Act should be employed.

2. I would therefore beg that the Government be moved to publish the necessary notification under section 101 of the Act.

3. A draft notification is herewith submitted, and I would beg to point out that it covers all the lands in Old Thana Ramu (save the island of Moiskal), both permanently and temporarily-settled estates. My reasons for including the permanently-settled estates are the following:—

(*a*) to put a stop to boundary and rent dispute;

(*b*) to make the present settlement a model for the approaching general survey before the next settlement of this district;

(*c*) to carry out for the area in question the intentions of Government the fulfilment of which was postponed pending the discussion on what is now the Bengal Tenancy Act (see Bengal Government No. 210T.R., dated 17th June 1882, printed at page 260, Noabad, Vol. III).

4. The question of the proportion of the cost incurred that should be met by the landlords of the permanently-settled estates may be left for future discussion.

No. $\frac{2295 C.C.}{IX-7}$, dated Chittagong, the 2nd March 1889.

From—A. ST. A. CLAY, ESQ., Offg. Commissioner of the Chittagong Division,

To—The Director of the Department of Land Records and Agriculture, Bengal.

WITH reference to your No. $\frac{T.}{14}$., dated 21st February 1889, regarding the resettlement of the Noabad taluks in Old Thana Ramu, I have the honour to forward herewith copy of a letter No. $\frac{3258.}{1-83}$, dated 16th February 1889, with enclosure, received from the Collector of Chittagong, and to state that I approve of the proposals made by him.

2. A draft notification is enclosed, with request that it may be duly published.

No. 366T.A., dated Calcutta, the 14th March 1889.

From—M. FINUCANE, ESQ., Director of the Department of Land Records and Agriculture, Bengal,

To—The Secretary to the Board of Revenue, L. P.

IN submitting a copy of the correspondence noted on margin regarding the resettlement of the Noabad taluks in Old Thana Ramu in Chittagong, I have the honour to state that I agree in the opinion expressed therein that the operations should be conducted under section 101, Chapter X of the Bengal Tenancy Act, and to request that the draft notification herewith submitted be published in an early issue of the Gazette.

To Commissioner of the Chittagong Division, No. $\frac{T.}{14}$, dated 21st February 1889.
From Commissioner of the Chittagong Division, No. $\frac{2295 C.C.}{IX-7}$, dated 2nd March 1889.

No. 293A., dated Calcutta, the 2nd April 1889.

From—C. E. BUCKLAND, ESQ., Offg. Secy. to the Board of Revenue, L. P.,

To—The Secretary to the Government of Bengal, Revenue Department.

MR. REYNOLDS.

IN continuation of paragraph 17 of the Board's letter No. 663A., dated 30th June 1888, regarding the settlement of Old Thana Ramu in Chittagong, I am directed to say that the Director of Land Records and the local officers recommend that the operations should be conducted under section 101 of the Bengal Tenancy Act. It appears to the Board that as the Government represents a large proportion of the landlords in the area under survey, the case falls under clause (*a*) of the second sub-section of section 101, and there is, therefore, no legal objection to the Collector's proposal that the operations should include the permanently-settled estates. A draft notification is accordingly submitted for approval and publication in the Gazette.

2. I am to add, with reference to paragraph 4 of the Board's letter above quoted, that the question of the apportionment of the cost between the Government and the landlords of the permanently-settled estates is reserved for further discussion.

DRAFT NOTIFICATION.

UNDER the powers conferred upon him by section 101 of the Bengal Tenancy Act, VIII of 1885, the Lieutenant-Governor is pleased to order that a survey shall be made and a record of rights prepared in respect of all lands included in Old Thana Ramu in the district of Chittagong, with the exception of the island of Mohiskhal. The particulars to be recorded in the survey and record of rights shall be the following:—

(1) The name of each proprietor, with the character and extent of his interest.

(2) The situation, quantity, and boundaries of proprietors' private lands as defined in Chapter XI of the Act.

(3) The name of each tenant.

(4) The class to which he belongs—that is to say, whether he is a tenure-holder, raiyat holding at fix rates, occupancy raiyats, non-occupancy raiyat, or under-raiyat; and if he is a tenure-holder, whether he is a permanent tenure-holder or not, and whether his rent is liable to enhancement during the continuance of his tenure.

(5) The situation, quantity, and boundaries of land held by him.
(6) The name of his landlord.
(7) The rent payable.
(8) The mode in which that rent has been fixed, whether by contract, by order of a Court, or otherwise.
(9) If the rent is a gradually increasing rent, the time at which, and the steps by which, it increases.
(10) The special conditions and incidents, if any, of the tenancy.

C. E. BUCKLAND,
Offg. Secretary.

No. $\frac{1867}{541}$ L.R., dated Calcutta, the 18th April 1889.
From—H. W. C. CARNDUFF, ESQ., Under-Secretary to the Government of Bengal, Revenue Department,
To—The Secretary to the Board of Revenue, Land Revenue Department.

WITH reference to the correspondence ending with the Board's No. 293A, dated the 2nd April 1889, regarding the settlement of Old Thana Ramu in Chittagong, I am directed to say that there is no objection to settlement proceedings under the Bengal Tenancy Act in respect of all lands in the thana which are the property of Government in addition to cadastral survey already ordered under Act V (B.C.) of 1875. The Lieutenant-Governor is, however, of opinion that it would be straining the terms of the Act to order direct proceedings under it in the case of the private estates in the thana on the ground that "a large proportion of the landlords" has applied for such a settlement, the fact being that no application has been made by any private owners. That Government owns the greater part of the local area seems certain from the facts given in paragraphs* 6, 7, and 8 of Mr. Manson's report of 23rd February 1888, enclosed in the Board's letter No. 663A, dated the 30th June 1888, but there appears to be 243 private estates, and it is doubtful whether one owner out of 243 constitutes a considerable proportion of the landlords of a local area, though he may own more land than all the others together. In this instance the chief owner's interests are adverse to those of the smaller proprietors, and it would seem to be a forced construction of the Act to enable him to overrule them all, nor does the Lieutenant-Governor recognize the neces-

* Page 6, *supra*.

sity for insisting on the settlement of these private estates, the survey of which has already been ordered. Under the circumstances, the draft notification enclosed with the Board's letter has been modified, and I am to say that it will be published in the next Gazette. A copy, as amended, is herewith enclosed for the information of the Board.

2. I am to request that the Board will be so good as to submit a draft notification regarding the appointment of a Settlement Officer.

No. 635A, dated Calcutta, the 5th June 1889.

Memo. by—C. E. BUCKLAND, ESQ., Offg. Secretary to the Board of Revenue, L. P.,

COPY, with a copy of the notification, forwarded to the Director to the Departments of Land Records and Agriculture, Bengal, for information, with reference to his letter No. 366T.A., dated 14th March 1889.

THE HON'BLE F. M. HALLIDAY.

CHAPTER 3.

EXTENSION OF THE OPERATIONS TO THE ENTIRE CHITTAGONG DISTRICT.

No. 453T.A., dated Calcutta, the 27th April 1888.

From—M. FINUCANE, ESQ., Director of Land Records, Bengal,

To—The Secretary to the Board of Revenue, L. P.

I HAVE the honour to acknowledge receipt of your No. IA., dated 3rd January last, forwarding the last of a series of reports by Commissioners of Divisions, and calling for—

(1) A programme of surveys and records of right to be undertaken on Government estates and temporarily-settled tracts for the current and the four following years.

(2) A similar programme of estates under the Court of Wards, of which a survey is to be made and a record of rights prepared during the same period.

(3) Proposals for maintenance of the records.

3. As regards both Government and Wards' estates, it will be convenient first to show the total area of which survey is to be undertaken:—

(*a*) under supervision of professional agency,

(*b*) by non-professional agency,

during the current and four following years, and then to consider the question of the strength of establishment required, and the most suitable distribution of work over the period in question.

4. There is an obvious advantage in employing professional agency in the survey of large and compact estates rather than in small and scattered areas.

5. There will thus remain to be measured, wholly or partly, by the Survey Department, the larger Government estates and temporarily-settled tracts named below, which have been recommended by local officers for survey, in accordance with the principles laid down in the Board's Resolution of the 1st of August:—

I.—Government estates or groups of estates and temporarily-settled tracts covering each an area of 10,000 acres or more, the survey of which it is proposed to place wholly or partly under supervision of the Survey Department.

DIVISION.	District.	Estates.	APPROXIMATE AREA.		When current settlement expires.	REMARKS.
			(*a*)	(*b*)		
			Miles.	Acres.		
1	2	3	4	5	6	7
Chittagong ...	Chittagong ...	Old Thana Ramu.	182	116,500	...	There are 221 tenures in this area, of which the period of current settlement has expired. Hence necessity for survey and settlement. It is also necessary to survey the khas mahals included in the thana and to define boundaries of private estates and of villages.

* * * * * * *

13. The area thus remaining to be measured during the four following years is as follows:—

	Sq. miles.
Government Estates	3,808
Wards' Estates	4,334
Total ...	8,142

This area would ordinarily take three survey parties to complete in four years. As much of the Jalpaiguri Duars and of the Damin-i-Koh and the greater part of the Kanika Ward's estate is uncultivated

waste or jungle, it seems probable that two cadastral parties of full strength would suffice for the cadastral and boundary traverse survey of the entire area; but as preparatory arrangements have also to be made for the survey and re-settlement of Orissa, and for the survey of the whole district of Chittagong, it will be necessary to employ a third survey party also for the period under consideration.

Programme for four following years.

14. After having consulted Colonel Sconce, it would appear to me probable that the work might be distributed between these parties, A, B, and C somewhat as follows:—

Season 1888-89—

C Party.—Commencement of Jalpaiguri Duars, commencement of Chittagong Government estates in Old Thana Ramu.

Season 1889-90—

C Party.—Continuation and completion of Jalpaiguri Duars and continuation of Chittagong Haripore Wards' estates in Dinajpur.

Season 1890-91—

C Party.—Continuation of Chittagong, commencement of Cossimbazar, Digaputtia, and other Wards estates.

15. The considerations which render the making of a survey and the preparation of a record of rights desirable for the estates mentioned in paragraphs 5 and 9 above are briefly stated in the column of remarks opposite the name of each estate, and as the Collectors and Commissioners concerned agree in recommending the measurement of all but one or two of the properties put down for survey, it seems unnecessary to state these considerations here again in detail.

* * * *

Old Thana Ramu in Chittagong.

21. The other tracts on which it seems desirable to comment are —Old Thana Ramu in Chittagong, the Jalpaiguri Duars, and the temporarily-settled tracts of Orissa generally. The question of undertaking a general survey of the Chittagong district has been already considered by the Board and Government, with the result that the decision was come to that a general survey of the district should not be undertaken before 1890. It will, however, be remembered by Mr. Reynolds that it was pointed out at a Conference held in the Board's office during the cold weather that the existing orders did not

preclude a survey and record of rights of term-expired tenures in Old Thana Ramu, and the Collector was accordingly requested to submit proposals for the survey of that pargana. This he has now done, and the area in question is accordingly included in the tracts to be surveyed. The proposal made by the Collector, and supported by the Commissioner, is that a traverse and boundary survey should be made by the professional Survey Department, and that the cadastral measurement should afterwards be made by the khas tahsil establishment at present employed in collecting rents, but somewhat strengthened, and after receipt of instructions in surveying by the Survey Department.

These proposals appear to be sound, and I would recommend their adoption. All that is necessary is that a small traverse party should be deputed to Chittagong next cold weather; that some native instructors should be sent in the rainy season to instruct the khas tahsil amins; and that the Collector and his khas establishment should be requested to carry on the survey and re-settlement in the manner proposed by them. The services of an Assistant Surveyor of the Survey Department may be lent for the purpose of aiding in the supervision of the cadastral survey, and the work may from time to time be inspected by one of the superior officers of the Survey Department. If the system succeeds in Old Thana Ramu, it can be afterwards extended to other parts of the district. The obvious advantages of it are that the work will be cheap, that the necessity of introducing a number of outsiders as amins will be obviated, that the views of the local officers will be met, and their local knowledge will be utilised in the conduct of the survey and settlement operations.

A question has been raised by the Collector and Commissioner as to the law under which the operations in Chittagong should be conducted. The Commissioner is strongly averse to the application of Chapter X of the Tenancy Act, but his opinion on this point is, I think, based on a misapprehension of the working of the provisions of this chapter. It would probably be the best course, at first, to declare the tract under survey under the Bengal Survey Act V of 1875, and afterwards to determine, when the facts have been more accurately ascertained, whether the settlement operations should be conducted under Regulation VII of 1822 or under Chapter X of the Tenancy Act.

The khas tahsil agency somewhat strengthened can, the Commissioner of Chittagong says, carry on the survey and afterwards maintain

the records in Old Thana Ramu and the other Government estates of the Chittagong district.

* * * * *

38. In conclusion, I would suggest that, if the programme now submitted is accepted, the Director of Land Records should be instructed at an early date, in communication with local officers and with the Deputy Surveyor-General, to work out estimates in detail and make such arrangements as may from time to time be required in order to work up to the programme. It is not now possible to furnish detailed estimates with any degree of accuracy, but it may be said generally that, whenever local agency is employed in the work of survey and record of rights, and settlement of rents, it may, it is hoped, be completed at about five annas per acre, or in all—

(*a*)—For Government estates and temporarily-settled tracts, exclusive of Orissa and the Chittagong district 10 lakhs.

(*b*)—For Wards' estates, 9 lakhs.

The amount assigned in the provincial contract, it will be seen therefore, will be fully required for the probable expenditure on Government estates and temporarily-settled tracts, and on the partial survey of Orissa and Chittagong.

39. The survey and re-settlement of all Orissa will not, as a matter of course, be completed within the quinquennial period now under consideration; but it may be noted that if, as is expected, the survey and settlement operations for all Orissa do not cost more than four annas an acre or, say, 16 lakhs of rupees. The original reports from Commissioners of Divisions, received with your communications under reply, are herewith returned. The report* of the Commissioner of Chittagong, containing proposals for survey of Old Thana Ramu, received by me, is also submitted in original.

* No. 2520C.C.—IX-7, dated 17th March 1888, with enclosures.

No. 2613-1124L.R., dated Calcutta, the 9th August 1888.

From—H. J. S. COTTON, ESQ., Offg. Secy. to the Government of Bengal, Revenue Department,

To—The Secy. to the Government of India, Revenue and Agricultural Department.

I AM directed to acknowledge the receipt of your letter No. 227S.—49-5, dated 25th April 1887, in which a call is made on this Government for the submission of a programme of the surveys and records of rights

contemplated during the ensuing five years, and to say that, as the Director of Land Records and the Board of Revenue have now furnished the necessary information, the Lieutenant-Governor is in a position to submit his report.

I am to enclose a copy of the following correspondence:—

(1). A report* from Mr. Finucane, Director of Land Records, No. 453T.A., dated 27th April 1888, to the address of the Board of Revenue. This report is sent by itself: it does not seem necessary to trouble the Government of India with the detailed reports of Commissioners which accompanied it.

* Page 39, *supra.*

(2). A letter from the Board of Revenue, No. 645A., dated 27th June 1888, submitting the Board's recommendations on such portions of the Director's report as relate to estates under the Court of Wards.

(3). The orders of Government on that letter No. 2453—1070L.R., dated 28th July 1888.

(4). A letter from the Board of Revenue, No. 692A, dated 12th July 1888, submitting a report regarding the surveys which it is proposed to carry out and the probable cost of the proposed operations on Government estates.

3. But with reference to Government estates, it is necessary, under the orders contained in your letter No. 393—96-2R., dated 25th July 1887, and in the Government Resolution of the 4th October 1881, to submit a report to the Government of India before any operations in a temporarily-settled tract of country can be commenced. A separate report will therefore be submitted in each case before any action is taken in the direction of a survey and record of rights in the Government estates referred to in the correspondence. Such a report has already been submitted with my† No. 2373—1044L.R., dated the 23rd July 1888, regarding the proposed operations in Old Thana Ramu in Chittagong which it is intended to undertake during the ensuing season. A similar report will shortly be furnished on the proposed survey and settlement of the Western Duars in Jalpaiguri, which it is hoped will also be commenced next cold weather. In the meantime, however, I am to bring

† Page 30, *supra.*

together in this communication a summary of the action it is proposed to take in Government estates.

4. The Angul and Banki proceedings in Cuttack will be completed this year. The cost has already been sanctioned by the Government of India, and has been provided for in the Provincial budgets. But it is estimated that the Ramu survey and settlement will cost about Rs. 58,000, and the expenditure which is likely to be incurred this year in commencing operations in the Western Duars is set down at about Rs. 60,000.

5. During the remaining three years to which the programme refers, the survey and settlement of the Duars will be gradually completed. The area of this tract is very large,—about a million acres,—and though a considerable portion of it need not be surveyed in detail, the work to be done must inevitably be both tedious and costly. It is also proposed to extend survey and settlement operations year by year throughout the whole of the Chittagong district. The settlement of the long term Noabad taluks concluded by Sir Henry Ricketts will terminate in 1892, and it is necessary to take measures for their re-settlement. It has always been contemplated that a complete resurvey of the district should be made on this occasion. It is now intended to commence these operations in thana Ramu as an experimental measure, and with the experience there gained to extend the proceedings gradually from thana to thana throughout the whole district. Such measures will prove expensive, and it is suggested by the Board that if the work is pushed forward with moderate energy, an expenditure of at least a lakh of rupees yearly may be estimated for a period of about five years. In the Lieutenant-Governor's opinion this will probably prove to be an under-estimate. In any case, however, it is equally certain that the re-settlement will be accompanied by a considerable increase of revenue. The principles involved in a general re-settlement of Chittagong Noabad lands raise large and difficult questions on which it is unnecessary now to enter. A special report will be submitted to the Government of India in due course when proposals are made for extending the settlement and survey over the whole district. The reason for alluding to these operations now is because they are included in the programme herewith submitted. It is estimated generally that during the concluding three years to which this programme relates,—1889-90, 1890-91, and 1891-92,—a sum of Rs. 88,000 will be required yearly for the Western Duars, and a sum of one lakh yearly in Chittagong.

STATEMENT No. I.

Government estates and temporarily-settled tracts to be surveyed.

1	2	3	4	5		6
YEAR.	Order.	District.	Name of Estate.	AREA (APPROXIMATE) IN ACRES TO BE SURVEYED— 5 (*a*) Professionally.	5 (*b*) Not Professionally.	REMARKS.
			CHITTAGONG DIVISION.	A. R. P.	A. R. P.	
	1	Chittagong	No. 34613, Cox's Bazar ...			
	2	,, ..	,, 34609, Town ...			
	3	,, ...	,, 34610, Raujan and Fattickcherry.	23,842 0 0	.....	
	4	,, ...	,, 34612, Satkania ...			
	5	,, ...	,, 34611, Patia ...			
	1	,, ...	,, 34613, Cox's Bazar ...			
	2	,, ...	,, 34609, Town ...			
	3	,, ...	,, 34610, Raujan and Fattickcherry.	48,393 0 0	.....	
	4	,, ...	,, 34612, Satkania ...			
	5	,, ...	,, 34611, Patia ...			
	1	,, ...	,, 34613, Cox's Bazar ...			
	2	,, ...	,, 34609, Town ...			
	3	,, ...	,, 34610, Raujan and Fattickcherry.	10,321 0 0	.....	
	4	,, ...	,, 34612, Satkania ...			
	5	,, ...	,, 34611, Patia ...			
	1	,, ...	,, 34613, Cox's Bazar ...			
	2	,, ...	,, 34609, Town ...			
	3	,, ...	,, 34610, Raujan and Fattickcherry.	11,934 0 0	.....	
	4	,, ...	,, 34612, Satkania ..			
	5	,, ...	,, 34611, Patia ...			
	1	,, ...	,, 34613, Cox's Bazar ...			
	2	,, ...	,, 34609, Town ...			
	3	,, ...	,, 34610, Raujan and Fattickcherry.	19,340 0 0	.....	
	4	,, ...	,, 34612, Satkania ...			
	5	,, ...	,, 34611, Patia ...			
			Total ...	113,830 0 0	.....	

No. 462A, dated Calcutta, the 29th May 1889.

From—C. E. BUCKLAND, ESQ., Officiating Secretary to the Board of Revenue, L. P.,

To—The Secretary to the Government of Bengal, Revenue Dept.

I AM directed by the Board of Revenue to acknowledge the receipt of the orders of Government noted in the margin, on the subject of the programme of survey and settlement operations in wards' estates, in Government estates, and temporarily-settled tracts in Bengal during the next four years, and to reply as follows.

HON'BLE F. M. HALLIDAY.

No. $\frac{1121}{404}$ L.R., dated 20th March 1889.

No. $\frac{1317}{453}$ L.R., dated 1st April 1889.

No. $\frac{2037}{670}$ L.R., dated 20th May 1889.

3. For facility of reference, I am to quote here the 9th and 10th paragraphs of the Board's letter No. 692A, dated 12th July 1888, to your address, which contain the programme for 1889-90 as generally approved by the Government of India in their letter of 17th September 1888 already quoted :—

Existing programme for 1889-90.

"9. The following programme is suggested for 1889-90:—

(7) Continuation of the Chittagong district.

"It is in contemplation to extend the Chittagong survey over the whole district. No estimates of the rate of progress or of the cost have yet been prepared. If the work is pushed forward with moderate energy, an expenditure of at least a lakh of rupees yearly may be estimated for a period of about five years. In general terms the total of the additional expenditure which will be required in 1889-90, above the ordinary settlement estimate, may be set down at about Rs. 2,40,000."

5. The Board have therefore come to the conclusion that they should propose the following programme of survey and settlement work for the year 1889-90, viz, for—

Proposed programme for 1889-90.

	Sq. miles.
(2) Continuation of the Chittagong district	... 2,567—182

In this programme it will be observed that (1) the main features of the programme already approved for 1889-90 are preserved, (2) the work is advantageously grouped from a departmental point of view, and (3) substantial progress is made with large wards' estates. This programme has now to be considered in detail and in its financial aspect.

8. *III—Eastern Bengal (No. 2 party).*—The work which has been going on in Old Thana Ramu in 1888-89 may be regarded as being practically finished. It has been contemplated that from this thana the work should be extended over the whole district, which, it has been calculated, may take five years to survey. But it must not be overlooked that the Serail pargana of the Cossimbazar ward's estate in Tippera, and the Backergunge estates and island chars, have been entered in the programme which has been approved. There is also the Dakhin Shahbazpur estate in Backergunge in charge of the Court of Wards situated conveniently close to the Backergunge estates and island chars just mentioned.

Eastern Bengal.

The late Commissioner of Dacca pressed strongly for its survey: the proprietors have agreed to it: the survey is much required for the good of the estate; and it is only necessary to transfer the entry from the programme for 1890-91. If a full party is assigned to Chittagong and detachments from it deputed to (1) traverse survey the Serail pargana and make a cadastral survey of as much of it as possible, and (2) to finish the survey of the Dakhin Shahbazpur and Backergunge Government estates, the Board are assured by Colonel Sconce that there will be sufficient strength left in the party to make an appreciable commencement of the Chittagong district survey.

The Board have all along understood that the survey of the whole district of Chittagong had been approved by Government. The proposal was prominently brought to the notice of the Government of India in paragraph 5 of Mr. Cotton's letter* No. 2613—1124L.R., dated 9th August 1888; and it has been understood to have been generally approved in Sir E. Buck's letter of the 17th September 1888, to which reference has already been made. The Director now writes that, so far as he is aware, it has not been finally decided to extend the survey to the whole of the Chittagong district, and that the question of the extension of the survey to the whole of that district will, he presumes, largely depend on the results of the survey and settlement of Old Thana Ramu. "It is not possible," he writes, "at the present stage of the proceedings to express an opinion on the expediency of extending the survey to the whole of Chittagong. The survey of Old Thana Ramu, so far as it has gone, has been very expensive, and the increase of revenue resulting from it will not, I fear, be large. The Commissioner has been asked to report on the question of the extension of the survey. At present, therefore, it is premature to count on Chittagong as providing full work for the third party in 1889-90, or any work in the following years." Mr. Finucane has apparently overlooked the views of the Bengal Government and the general approval given to the survey of the Chittagong district by the Government of India. It is most embarrassing to the Board to have the whole question of this survey re-opened at a time when they are being pressed by Government to submit the survey and settlement programme without delay. They have received no report of the results of the work performed in the past cold season in Old Thana Ramu. They have always understood the Commissioner of the Division to be entirely in favour of the

* Page 45, *supra.*

proposal for a survey of the whole district of Chittagong, and they are not prepared to recommend any reversal of the approved programme in this respect. Should it appear that the cost of the survey of Old Thana Ramu has been unusually expensive, it appears to the Board that the proper course is to take measures to reduce the cost and not to postpone indefinitely the survey of the whole district which has been considered desirable on other grounds and already generally approved by the Government of India.

The cost of the contemplated settlement and survey operations then, in 1889-90, in the following tracts of country, has been thus estimated:—

Survey party.	Professional survey work.	Settlement work.	Total.
	Rs.	Rs.	Rs.
No. 2. Chittagong district ...	40,000	5,000	45,000

The Deputy Surveyor-General in his No. 24R., dated 10th April 1889, points out that budget provision has also to be made in 1889-90 for the following operations, (2), (8), viz. :—

	Rs.	Rs.	Rs.
(2) Chittagong detachment up to 31st October 1888, *i.e.*, Old Thana Ramu	19,000	15,000	34,000
(8) Angul and Chittagong maps ...	14,212	...	14,212

Chittagong District.—The entry of Rs. 40,000 represents the amount of survey work which, in the Deputy Surveyor-General's opinion, may be done by the Chittagong party, and the sum of Rs. 5,000 is the probable cost of the settlement work in the year.

Chittagong detachment, i.e., Old Thana Ramu.—The figures, Rs. 19,000, are taken from Colonel Sconce's estimate, and Rs. 15,000 represent his view, in which the Director of Land Records concurs, of the probable cost of settlement work in the thana in the year.

The Board have accordingly obtained from the Deputy Surveyor-General the subjoined estimates of the cost of the traversing connected with the several operations contemplated, which he has based on the

areas likely to be surveyed, varying the rates according to the character of the different tracts of country, as follows:—

	Area.	Traverse survey.	Maps and records.	Total.
	Sq. miles.	Rs.	Rs.	Rs.
Chittagong district ...	300	12,000	28,000	40,000

So far as the Board can now anticipate, there will be left incomplete at the close of the season 1889-90 the following work:—

(2) The remainder of the Chittagong district.

III.—Eastern Bengal.—It has been estimated that the Chittagong survey will take five years. The area of the district is 2,567 square miles: that of the Old Thana Ramu is 116,500 acres, or 182 square miles only, so that there will be ample work for a survey party in that district for some years to come.

It will be observed that the total area recommended for survey in Board's letter No. 692A, dated 12th July 1888, will have been completed in 1890-91, with the exception of the Chittagong district. If, therefore, three parties are to be retained in Bengal, it is necessary that work should be provided for them beyond that which was recommended in the programme of July 1888. This the Board would propose to do by employing two parties in Orissa, and a third party, as originally suggested, being kept in Chittagong. Thus work can be provided for three parties in Bengal for five years or even more. It has been very difficult for the Board to submit a programme of survey and settlement work for a number of years before it was possible for the Director to furnish the report which they had called for as to the results of the current field season's working with his suggestions for the future. But they trust that their proposals as contained in this letter will enable Government to pass orders on the whole case with respect to the programme for 1889-90, and they will await instructions with reference to the programme for the rest of the period under consideration.

14. A separate reply is being submitted to your letter No. 1926—644L.R., dated 15th May 1889.

No. 125 $\frac{T.}{R.}$, dated Darjeeling, the 22nd June 1889.

From—P. NOLAN, ESQ., Secretary to the Government of Bengal, Revenue Department,

To—The Secretary to the Board of Revenue, Land Revenue Dept.

IN my letter No. 627 $\frac{T.}{R.}$, dated the 10th June 1886, the Board were requested to bring up the question of the survey of the Chittagong district in or about the year 1890, with a view to the resettlement in 1892 of such of the long-term taluks as expire in that year and of the 4,913 khas taluks. In paragraph 5 of Mr. Cotton's letter No. $\frac{2613}{1124}$ L.R., dated the 9th August 1888, to the address of the Government of India, a copy of which was forwarded to the Board with his endorsement No. $\frac{2689}{1150}$ L.R., dated the 14th idem, a preliminary approval by this Government of the proposal to survey the entire district was communicated to the Government of India and a detailed report on the subject was promised to that Government. It would appear that there are *primâ-facie* grounds for making the survey next season, in order that Government may be in a position to renew settlements as they fall in, and the Board have treated the subject in paragraph 8 of your letter No. 462A, dated the 29th May 1889, as one on which a final decision had been arrived at. I am to enquire whether there is any reason connected with the experience gained in surveying thana Ramu or otherwise for altering that opinion, and if not, I am to request the Board to submit a full report and a plan for carrying out the settlement.

Noabad Selections, Vol. IV, page 433.

No. 255T., dated Darjeeling, the 14th June 1889.

From—M. FINUCANE, ESQ., Director of the Department of Land Records and Agriculture, Bengal,

To—The Secretary to the Board of Revenue, Lower Provinces.

IN continuation of my letter No. 6T., dated 21st January last, I have the honour to submit for sanction a copy of the estimates noted on margin for the survey and settlement of Old Thana Ramu in Chittagong. A copy of the correspondence* connected therewith is also submitted for the information of the Board.

* From Deputy Surveyor-General, No. 19R., dated 30th March 1889.
From Commissioner of Chittagong, No. 12C.C., dated 2nd April 1889.
To Deputy Surveyor-General, No. 481T.A., dated 15th April 1889.
From Commissioner of Chittagong, No. 159C.C., dated 23rd April 1889.
From Deputy Surveyor-General, No. 36R., dated 14th May 1889.

2. I consider the estimate for settlement excessive. The charges are far in excess of the contract rates allowed in Bhagalpur, and the item of Rs. 5,000 put down for re survey by the Settlement Department is unnecessary. The estimate may therefore, I think, be reduced by that amount.

3. The cost per acre for 250 square miles for survey and settlement thus reduced will be for—

Survey, Rs. 60,000, or 6 annas an acre;

Settlement, Rs. 28,750, or 2 annas 10½ pies an acre,

or a total expenditure of Rs. 88,750, or 8 annas 10½ pies an acre for both work. The Deputy Surveyor-General, in his letter No. 36R., dated 14th ultimo, has fully explained the causes of the high rate of cost of the survey operations, and I have nothing further to add on the subject. The amount of increase in revenue resulting from the settlement is estimated by the Commissioner at about Rs. 15,000 per annum.

4. It is stated in paragraph 8 of the Deputy Surveyor-General's letter above quoted that the delay occasioned in supplying the khasra and khatian forms has also tended to raise the cost of survey. A requisition for these forms was received in this office from the Collector of Chittagong on the 2nd October 1888, and 50,000 of the former with 15,000 of the latter were ordered to be printed, and were sent to him in December. On the 15th April, a report, with sample forms, was received from the Commissioner, stating that those supplied were not suited to the requirements of the district, and that further details were required to be provided for. Instructions were, however, given to utilize the printed forms by altering the headings in manuscript, but on the point being again urged by the Commissioner, the Superintendent of Stationery was on the 16th ultimo, requested to supply 15,000 copies of the former and 25,000 of the latter. Proofs were received from the Stationery Office on the 4th instant, which were examined, approved, and returned for final print on the 6th idem. It will thus be seen that these khasra and khatian forms which were supplied in December and January last, were in the middle of April found to be unsuitable, and it was necessary to enquire into the matter, as a large sum had been expended in supplying them. On the 16th ultimo, orders were issued for a reprint; proofs were received on the 4th instant for approval, and on the 6th idem orders were issued for their final print and despatch. The forms for use on the settlement-surveys require to be recast almost for each estate separately; and as the process

of getting them printed is tedious, I have suggested to the Deputy Surveyor-General that in future once the headings of forms are settled, the Survey Department should make their own arrangements for supplying themselves with forms.

5. The survey will, it is understood, be completed this season.

6. Of the estimated cost of settlement it is proposed to expend Rs. 15,000 in the present and the balance in the following year.

7. A report on the settlement of excess lands with tarafdars will be submitted as soon as the survey records are made over to the Settlement Officer and the work of settlement is taken in hand.

No. 19R., dated Calcutta, the 30th March 1889.

From—COLONEL J. SCONCE, S.C., Deputy Surveyor-General in charge Revenue Branch, Survey of India,

To—The Director of the Department of Land Records and Agriculture, Bengal.

Reply to No. $37\frac{T.}{T.A.}$, dated 10th March 1889.

„ „ 367T.A., „ 22nd „ „

WITH reference to your request in letter No. 37T.—T.A., to be furnished with an estimate of the cost of the survey of Old Thana Ramu, I have the honour to state that the following is the estimate, as far as information is at present available, concerning the work remaining to be done. But I should mention that the boundary survey in the uncultivated parts of the old thana is progressing very slowly on account of the heavy jungle that has to be cut through, and it is possible that the work may take longer to complete than is contemplated in estimate :—

Estimate.	Rs.
Up to 31st March 1889	31,000
From 1st April to 30th November 1889	29,000
Total ...	60,000

No. 395S.—1.-33, dated Chittagong, the 30th March 1889.

From—F. A. SLACK, ESQ., Officiating Collector of Chittagong,

To—The Commissioner of the Chittagong Division.

WITH reference to your memorandum No. 2493C.C.—IX-7 of the 25th instant, 'forwarding copy of the Director of Land Records'

No. 38T.—T.A. of 10th idem, I have the honour to submit herewith a provisional estimate of cost, amounting to Rs. 33,750, for settlement of Old Thana Ramu, together with estimate of the work to be done in connection with it. I am given to understand that the area will not be under 220 square miles, and the above sum will therefore represent a cost of 3 annas 10 pies per acre.

No. 12C.C.—IX-1, dated Chittagong, the 2nd April 1889.

Memo. by—A. L. CLAY, ESQ., Offg. Commr. of the Chittagong Division.

COPY, with copies of enclosures, forwarded to the Director of Land Records, with reference to his No. 38T.—T.A., dated 10th March 1889.

2. The Collector has been requested to explain with reference to the amount of Rs 5,000 shown in the estimate on account of "cost of remeasurement of portion of mauzas by the settlement party," and to furnish details if necessary.

I.—Estimate of work to be done in connection with the settlement of Old Thana Ramu in the district of Chittagong.

ITEM OF WORK.	Quantity.	Rate per diem per man.	Number of days required for one man.	Time required for one man in month of 25 working days.	REMARKS.
1	2	3	4	5	6
I.		Rs.			
Mokabila	20,000 holdings	40	500	20	or 4 men for months.
II.					
Fair copy of khasra	150,000 plots	40	3,750	150	
Comparing ditto	150,000 ,,	100	1,500	60	
Fair copy of raiyats' khatian ...	20,000 ,,	30	666	27	
Totalling and filling certain columns,	20,000 ,,	100	200	8	
Checking totalling	20,000 ,,	200	100	4	
Comparison of khatian	20,000 ,,	150	133	5	
Making two copies of khasra ...	300,000 ,,	40	7,500	300	
Ditto of khatian ...	40,000 ,,	30	1,333	53	
Comparing two copies of khasra	300,000 ,,	100	3,000	120	
Ditto of khatian	40,000 ,,	150	267	10	
Making two copies of terij ..	40,000 ,,	200	200	8	
Comparing ditto ...	40,000 ,,	400	100	4	
Making khas tahsil jamabandi	5,000 ,,	200	25	1	

I.—Estimate of work to be done in connection with the settlement of Old Thana Ramu in the district of Chittagong—concluded.

ITEM OF WORK.	Quantity.	Rate per diem per man.	Number of days required for one man.	Time required for one man in month of 25 working days.	REMARKS.
1	2	3	4	5	6
II—*concld.*		Rs.			
Making khewat, Part I ...	245 estates in 51 mauzas.	1 mauza per diem.	51	2	
Ditto, Part II ...	11 estates in 51 mauzas.				
Ditto, Part III ...	51 mauzas				
Statistical Statement, Part II ...	Ditto	Ditto	51	2	
Ditto, Part III					
Nikash register	Ditto	Ditto	51	2	
				756	or 63 muharrirs for 12 months.
Mahal milani	Ditto	...	240	8	or 4 men for 2 months. This represents a portion of the work already done by a temporary establishment.

F. A. SLACK,
Offg. Collector.

ESTIMATE OF COST.

II.—Details of establishment and other charges to be incurred on account of settlement of Old Thana Ramu in the district of Chittagong.

		Rs.
	FOR 1888-89.	
Mahal Milani Department.	4 Muharrirs for 2 months, at Rs. 20 each per month, 80×2	= 160
	FOR 1889-90.	
Mokabila Department ...	4 Muharrirs for 5 months, at Rs. 20 each per month, 80×5	= 400
Copying Department ...	63 Muharrirs for 12 months, at Rs. 20 each per month ... Rs. 1,260	
	4 Peshkars for 12 months, at Rs. 30 each per month ... 120	
	3 Duftries for 12 months, at Rs. 7 each per month ... 21	
	1,401×12	= 16,812

FOR 1889-90.

		Rs.	Rs.
Case Department	... 6 muharrirs for 12 months, at Rs 20 each per month ...	120	
	10 peons for 12 months, at Rs. 7 each per month ...	70	
			190×12 = 2,280
General Department	... 1 clerk for 12 months, at Rs. 40 per month ...	40	
	3 muharrirs for 12 months, at Rs. 20 each per month ...	60	
	2 orderly peons for 12 months at Rs. 7 each per month ...	14	
			114×13 = 1,368
Supervising establishment.	1 Special Deputy Collector for 12 months, at Rs. 250 per month	250	
	Deputation allowance to sadar kanungo for 12 months, at Rs. 25 per month	25	
			275×12 = 3,300
Contingencies	... Country stationery for 12 months	480	
	Carriage of tents and records	500	
	Purchase and repair of furniture	500	
	Postage and telegram charge	300	
	Office expenses	150	
	Miscellaneous	500	
			= 2,430
Travelling allowance			2,000
Cost of re-measurement of portions of mauzas by the settlement party			5,000
	GRAND TOTAL ...		33,750

F. A. SLACK,
Offg. Collector.

No. 481T.A., dated Calcutta, the 15th April 1889.

From—M. FINUCANE, Esq., Director of Land Records, Bengal,

To—The Deputy Surveyor-General of India.

I HAVE the honour to acknowledge the receipt of your letter No. 19R., dated 30th ultimo, forwarding an estimate of the cost of the survey of Old Thana Ramu in Chittagong.

2. Before submitting this estimate for sanction, I would invite your attention to the very high rate per acre, amounting to 8¼ annas, which it is estimated the survey operations for about 116,500 acres (exclusive of settlement) will cost.

3. I would ask for any information you may be able to give in explanation of this large estimated outlay.

4. The cost of operations in Ramu and the financial results generally will have an important bearing on the question of the extension of the survey to other parts of Chittagong.

5. If the estimated cost in Thana Ramu cannot be reduced, and the amount is an index to the probable cost per acre of surveying the entire district, the cost would appear to render the extension of the survey operations to other parts of the district inexpedient.

No. $\frac{16}{1-5}$S., dated Chittagong, the 6th April 1889.

From—F. A. SLACK, Esq., Offg. Collector of Chittagong,

To—The Commissioner of the Chittagong Division.

WITH reference to your letter No $\frac{116.C}{IX-1}$ of the 2nd instant, asking me why Rs. 5,000 is entered in the provisional settlement budget for measurement expenses when the survey is to be done wholly by the professional party, I have the honour to point out that in many cases a plot of land contains within its four boundaries lands held under various tenures and titles, but all in one man's possession.

2. To the survey amin, the man in possession will give as his tenure's name whatever he thinks most profitable to himself. The settlement party will have to settle such matters and mark in such plots the areas held under each tenure. Corrections of the nature necessitate the employment of amins.

No. $\frac{159C.C.}{IX-1}$, dated Chittagong, the 23rd April 1889.

Memo. by—D. R. LYALL, Esq., Commissioner of the Chittagong Division.

COPY forwarded to the Director of Land Records, with reference to paragraph 2 of this office No $\frac{120.C}{IX-1}$, dated 2nd April 1889.

No. 36R., dated Calcutta, the 14th May 1889.

From—LIEUT.-COLONEL C. STRAHAN, R.E., Offg. Deputy Surveyor-General, in charge, Revenue Branch, Survey of India,

To—The Director of the Department of Land Records and Agriculture, Bengal.

IN reply to your No. 481T.A., dated 5th April 1889, I have the honour to give the following explanation of the high rate of the survey operations in Old Thana Ramu, Chittagong.

2. Before entering into the various reasons for the slow progress made, all of which of course assist in raising the cost, I may mention that the area of the thana is nearly 150,400 acres, and not 116,500 as stated by the Board of Revenue. This at once reduces the rate from about 8¼ annas to somewhat less than 6½ annas to the acre.

3. The principal reasons for the high rate per acre are—(*a*) the high rate of local labour and the difficulty of getting the local hands to chain or to cut jungle; (*b*) the careless way in which the boundaries were demarcated, causing considerable loss of time to the traversers; (*c*) the nature of the country which necessitated much line-cutting and very numerous traverse stations, more especially along the eastern side of the district; (*d*) the difficulty of identifying the muggy daghs.

4. With regard to (*a*), we were at first misled as to the cost of local labour by information that we received from the Collector, who said we could get chainmen and bearers locally at Rs 8 per month, and that he did not think it necessary to bring men from Calcutta. Experience taught us that at Chittagong itself none would take service under Rs. 12 a month, but Mr. O'Sullivan eventually got 24 men from a local contractor at Cox's Bazar at Rs. 10. These men, however, soon showed signs of deserting, and on the 29th November 70 Hazaribagh men were telegraphed for. The arrival of these men on the 27th December had an excellent effect, for a better class of men came forward on Rs. 9 and discontented men on Rs. 10 were discharged. Meanwhile, however, time and money had been lost unnecessarily, for the outturn during the few working days in November and the whole of December was most unsatisfactory.

5. Turning to (*b*), it appears that Mr O'Sullivan was informed by the Collector that a peshkar and 15 amins had been deputed to carry out the demarcation. When, however, the sub-surveyors commenced work, they reported that they could make nothing of the demarcation, and that they could get no local assistance. The mounds

that had been erected were few and far between, and nowhere mutually visible. Rough plans of the work done by these amins were supplied, and on these were entered the names of the chaukidars and matabars, who were supposed to point out the boundaries to the sub-surveyors when they commenced work. The plans themselves proved to be of no use as guides, and the chaukidars and matabars denied all knowledge of the boundary whenever it passed through jungle. It ended in the sub-surveyors having to do the demarcation work for themselves. Here again was further delay, and of course corresponding was without any good cause and not due to any fault of the Survey Department.

6. (*c*). In this of course there is no remedy. Survey work in country both intricate and covered with heavy jungle must be slow and consequently expensive.

7. (*d*). Is an important reason, and one which will cost alone about 15 per cent. of the total cost. It is a very troublesome and difficult job, but Mr. O'Sullivan seems to have made a good start with it; he says it would now get on well, difficulties only arising where the land has been disturbed by homesteads.

8. These are the main reasons for the high rate per acre of the Chittagong survey work, but Mr. O'Sullivan further complains of the non-receipt of khasra and khatian forms and of the marked indifference on the part of the zamindars and cultivators at the time of khanapuri, or filling in of the khasra and khatian forms.

9 Taking all these things into consideration, I do not think that the cost rate of the Old Thana Ramu should be taken as a specimen on which the cost of the work in the rest of the district might be based.

No. 565A., dated Calcutta, the 11th July 1889.

From—C. W. BOLTON, ESQ., Offg. Secy. to the Board of Revenue, L.P.,
To—The Secretary to the Government of Bengal, Revenue Department.

THE HON'BLE F. M. HALLIDAY.

I AM directed by the Board of Revenue to acknowledge the receipt of the orders of Government No. 125$\frac{T.}{R.}$, dated the 22nd June 1889, enquiring whether there is any reason, connected with the experience gained in surveying Thana Ramoo or otherwise, for altering the opinion expressed

in paragraph 8 of this office No. 462A, dated the 29th May 1889, and, if not, desiring the Board to submit a full report and a plan for carrying out the settlement of the entire district of Chittagong.

2. In reply, I am to submit, for the present information of Government, a copy of the Director of Land Records' No. 255T., dated the 14th June 1889, with enclosures,* and to observe that the figures now supplied differ from those previously furnished to the Board by the Deputy Surveyor-General, and that they will entail the following changes in the figures submitted for the programme for 1889-90, viz., for Rs. 19,000 against the item "Chittagong detachment up to 31st October 1888, *i.e.*, Old Thana Ramu," in paragraph 9 of the Board's No. 462 A, dated the 29th May 1889, on account of the professional survey work, should be substituted Rs. 29,000, the total being altered from Rs. 34,000 to Rs. 44,000, and the grand totals Rs. 2,93,012 and Rs. 3,53,012 to Rs. 3,03,012 and Rs. 3,63,012, respectively.

* Deputy Surveyor-General's No. $\frac{19}{R.}$, dated 30th March 1889, to the Director of Land Records.
Chittagong Commissioner's No. $\frac{12C.C.}{1X-1}$, dated 2nd April 1889, and enclosures, to the Director of Land Records.
Mr. Finucane's letter No. 481T.A., dated the 15th April 1889, to the Deputy Surveyor-General of India.
Chittagong Commissioner's No. $\frac{159C.C.}{1X-1}$, dated 23rd April 1889, to the Director of Land Records, and annexure.
Colonel Strahan's letter No. $\frac{36}{R.}$, dated 14th May 1889, to the Director of Land Records.

3. With reference to the Director's remark in paragraph 5 of his letter No. 481T.A., dated the 15th April 1889, to the Deputy Surveyor-General—"If the estimated cost in Thana Ramu cannot be reduced and the amount is an index to the probable cost per acre of surveying the entire district, the cost would appear to render the extension of the survey operations to other parts of the district inexpedient"—the Board desire to call the attention of Government to paragraph 9 of Colonel Strahan's reply, No. $\frac{36}{R.}$, dated the 14th May 1889, in which he writes:—"Taking all these things into consideration, I do not think that the cost rate of the Old Thana Ramu should be taken as a specimen on which the cost of the work in the rest of the district might be based."

4. So far as the Board can see at present, they have no reason to change their views already expressed in favour of the survey and settlement of Chittagong. They are, therefore, forwarding a copy of the papers, noted on the margin, to the Commissioner of Chittagong for a full report, through the Director of Land Records, and the submission of a plan for carrying out the operations if he is in favour of a survey and settlement.

Board's No. 462A, dated 29th May 1889.
Government order No. 125T.R., dated 22nd June 1889.
Director's No. 255T., dated 14th June 1889.

No. 1127A, dated Calcutta, the 28th September 1889.

Memo. by—J. KNOX-ORD, Superintendent, Board of Revenue, L. P.

COPY forwarded to the Director of Land Records, for information, with reference to his letter No. 1008T.A., dated 19th September 1889.

No. 241A, dated Calcutta, the 8th July 1889.

From—C. W. BOLTON, ESQ., Offg. Secretary to the Board of Revenue, L. P.,

To—The Commissioner of the Chittagong Division.

I AM directed to forward a copy of the papers noted on the margin, and to request that you will submit to the Board, through the Director of Land Records, a full report on the subject of the general survey and settlement of the Chittagong district, and if you are in favour of the work, a plan for carrying out the operations.

THE HON'BLE MR. F. M. HALLIDAY.

Board's letter to Government, No. 462A, dated 29th May 1889.
Government Order No. 125A, dated 22nd January 1889.
Director of Land Records No. 255A, dated 14th June 1889.

No. $\frac{797C.C.}{II—5}$, dated Chittagong the 19th July 1889.

Memo. by—The Commissioner of the Chittagong Division.

COPY, with enclosures, forwarded to the Collector of Chittagong for report.

No. $\frac{279-S.}{1—30}$, dated Chittagong, the 30th August 1889.

From—F. A. SLACK, ESQ., Offg. Collector of Chittagong,

To—The Commissioner of the Chittagong Division.

WITH reference to your memorandum No. $\frac{797C.C.}{II—5}$, dated the 19th ultimo, forwarding for report a copy of the Board's letter No. 241A, of the 8th idem, calling for "a full report on the subject of the general

survey and settlement of the Chittagong district," and if in favour of the work a plan for carrying out the operations, I have the honour to reply as follows.

2. In their letter No. $125\frac{T.}{R.}$, of the 22nd of June last, to the Board, the Government of Bengal ask whether there is any reason connected with the experience gained in surveying thana Ramu or otherwise for altering their opinion upon the question of a general survey and settlement of the district.

3. Personally, I know of nothing which has happened to alter the opinion held, I believe, by all officers who have had any practical experience of this district, that in an administrative point of view a cadastral survey of the district with the preparation of accurate maps of the fields of the various mauzas is a crying need.

4. The only matter which the proceedings in Ramu have so far brought to notice is whether in spite of the great need of such a survey and of the bounden duty of the paramount power to curb speculative litigation caused by the state of the existing land records, the Government is justified at the present moment in committing itself to the necessary expenditure.

Upon this point I do not consider that I am called upon to express any opinion, but will merely remark that the scheme appears, looked at merely in a financial light, to be one worthy of attention, as the result would give most likely 10 per cent. on the outlay, probably more.

5. Being therefore of opinion that a cadastral survey and settlement of the district should be carried out as soon as possible, I beg to submit herewith two estimates of the probable cost to be incurred in carrying out the work.

Estimate A is based on the rates given in the Board's Survey Rules. As, however, no one could work at these tioca rates in this district, I have framed a second estimate, viz, estimate B, made out at the rates for which the necessary efficient material can be procured here, where both the wages of labour and the cost of living are very high.

6. Both estimates are based on the following assumptions :—

(*a*) That the Collector will be the Settlement Officer ;

(*b*) That there will be an additional Collector to take off from the Collector's hands a portion of the ordinary routine work of the district ;

(*c*) That only the Sadar subdivision will be cadastrally surveyed and settled, for when the measurement and settlement of Old Thana Ramu have been completed the whole of the Cox's Bazar subdivision will have been cadastrally surveyed and the khas mahal establishment (provided the lately made requisition for copies of settlement papers be granted) can easily, with the aid perhaps of a small temporary additional establishment, settle all tenures which from time to time fall in ;

(*d*) That the traverse survey and the survey of the hills will be done by the professional party, but that the work of filling in the details of the triangles and polygons into which the villages may be divided will be completed by the revenue party ;

(*e*) That there are 923 mauzas in the tract in question ;

(*f*) That in the same tract the area to be cadastrally surveyed will be 1,172 square miles, or 750,000 acres, and that in addition to this there will be 458 square miles of jungle and hill ;

(*g*) That the number of 1,200 mughi daghs to identify are in round numbers 2,000,000 ;

(*h*) That the number of plots in the proposed survey will be 4,500,000, and of holding 175,000.

7. In these estimates the only items on which I have any doubts are those relating to the professional party, and it may possibly be found that the sums provided by me under the heads of Traverse and Hill Survey are not sufficient. But even if they are not, the addition which may have to be made will very slightly alter the average rate per acre. The total of estimate B, which I consider must be taken to represent the cost that most probably will have to be incurred if this proposed survey and settlement be undertaken, is Rs. 9,13,052, or annas 14 per acre. This, though nearly double the rate contemplated in the rules framed under the Bengal Tenancy Act, is, I consider, not at all high, looking at the jungly nature of the country, the intricacy of the land tenures here prevalent and the difficulty in identifying the mughi daghs, the bad name this district has amongst native officers generally (whereby higher wages are required to tempt men to come) and the bad state of the internal system of communications as compared with other districts in Bengal.

8. The Sadar subdivision consists of nine thanas, which I would propose to divide into four blocks as follows :—

Thana.	Area in square miles.	
(*a*) Satkania	246	
Banskhali	195	
		441
(*b*) Pattia	252	
Raojan	240	
		492
(*c*) Fatikcheri	312	
Hathazari	97	
		409
(*d*) Kumira	106	
Mirserai	129	
Town	53	
		288
Total ...		1,630

I would propose that each year one of these blocks be taken in hand and surveyed and settled, but to provide for possible delays, the causes of which I need not particularize, I have in the estimate calculated that the various establishments will be kept for five working seasons.

A AND B.

Abstract of cost for Survey and Settlement.

Items of establishment. *Survey.*	Amount according to the Board's Survey Manual rates.	Amount according to the local rates.
	Rs.	Rs.
I.—Preliminary demarcation ...	10,619	14,230
II.—Traverse survey	31,749	64,969
III.—Cadastral survey	1,30,228	2,26,445
IV.—Record-writing	1,04,450	1,33,200
V.—Office establishment	38,940	38,940
VI.—Contingency	23,750	47,250
Total ...	3,39,736	5,25,034

Items of establishment.	Amount according to the Board's Survey Manual rates.	Amount according to the local rates.
Settlement.	Rs.	Rs.
I.—Chakbili	3,800	5,000
II.—Mahalmilani	2,625	3,500
III.—Attestation	13,350	8,900
IV.—Record-writing	1,23,749	2,62,450
V.—Office establishment	38,940	38,940
VI.—Contingency	16,250	25,750
Total ...	1,98,714	3,44,540
Add survey establishment, &c. ...	3,39,736	5,25,034
GRAND TOTAL ...	5,38,450	8,69,574
Add unforeseen charges at 5 per cent. ...	.....	43,478
Total ...	.....	9,13,052

No. $\frac{1131C.C.}{II-5}$, dated Chittagong, the 9th September 1889.

From—J. C. VEASEY, ESQ., Offg. Commissioner of the Chittagong Division,

To—The Director of Land Records.

IN accordance with Mr. Bolton's letter No. 241A of 8th July, I have the honour to forward for transmission to the Board of Revenue a copy of a report on the proposal to make a general survey of the Chittagong district, excepting the Cox's Bazar subdivision already provided for, and two estimates, A and B in original, of the necessary expenditure.

2. My own experience of Chittagong enables me to support strongly a proposal which had, I thought, been generally accepted, and which must, I believe, commend itself to every officer who has studied the subject on the spot. It is needless for me to enlarge on the disadvantages under which we at present labour from the want of the detailed information a survey would give us, and I will only say that I do not think the Collector is at all too sanguine in fixing 10 per cent. as the eventual return on the necessary outlay, heavy as that is and must be.

3. Mr. Slack has worked out his calculations with care, and is justified in pointing out that rates applicable to more favoured districts, where labour is plentiful, the climate good, and communications easy, cannot be accepted here, where the difficulties to contend with are neither few nor imaginary. At the same time, I believe, revenue amins on the cadastral survey, all or nearly all of whom are likely to be natives of Eastern Bengal, can find chainmen at a lower rate, say Rs. 6, instead of Rs. 9 a month, as estimated; whilst as village assistance is not generally to be counted upon, two chainmen for each amin, not one, will be required. In the Noabad survey each amin was allowed a muharrir on Rs. 15, and these men as they picked up the work served as a reserve from which we could fill up vacancies. To dispense with their services altogether is therefore somewhat of an experiment, but as the amin at times, when the muharrir was fairly capable, profited by it to get his field-work done for him, it might possibly be tried. If muharrirs are employed, the prospects of promotion and the present glut in the clerical labour market should be taken into account and the pay cut down to Rs. 10, at which rate plenty of candidates will be forthcoming. The charges for boundary pillars too, if they are to have any degree of permanency, will also bear revision, and it is possible their number might be reduced.

4. The expensive agency of the professional survey should be less resorted to than it is being in Ramu at present, and their services should be confined to the traverse survey; the original intention, I believe, however departed from in the case of that thana. As regards supervision, I do not agree with Mr. Slack in thinking that the Collector, even though relieved of the bulk of his district work by the appointment of an additional Collector, would efficiently supervise such a work, and I am of opinion that a whole-time Settlement Officer with the powers of a Superintendent of Survey should be appointed. The mistake made, and I can say from my own personal knowledge that it was a serious mistake, in 1876, of placing the Settlement Officer under the Collector, should not be repeated, and he should, as Mr. Fasson was eventually, be directly subordinate to the Commissioner. A junior officer likely to see the work through without requiring furlough should be selected, and should be given Rs. 900 a month and travelling allowance at the usual rate. I consider this arrangement to be at once more efficient and more economical than the alternative of employing an additional Collector.

5. To Sub-Deputy Collectors for work of this nature I much prefer Deputy Collectors; the former being not seldom men who have to be taught their work, and who have no sooner learnt it than they are on the look-out for something better. There is good local material at hand without importing outsiders, and I would leave it to the Commissioner to employ two deputies, or one, as the work in hand might seem to require, who would be *sub-protem.* drawing respectively Rs. 300 and Rs. 250. With this establishment and with Mr. Slack's division of the area before us into four blocks we ought, I think, to be able to look forward to completing the field work in four years, leaving the Settlement Officer and a reduced establishment to wind up affairs at the end of that period.

6. Taking the estimates in detail and commencing with estimate A, I feel satisfied that in the preliminary demarcation an outturn of 30 mauzas per amin per month is not to be expected. In this, as in other particulars, local rates of outturn and of payment will, in the end, have to be accepted.

	Rs.
Mud pillars	4,615

These are mere earthen mounds thrown up in a few minutes, and there need be no charge on their account.

	Rs.
Jungle clearing	5,000

This is guess work and likely to be wide of the mark. Rupees 1,500 should suffice.

	Rs.
Identification of Mughi daghs	41,625

If the cadastral survey is carried out by revenue amins, this item and Rs. 5,000 for revising original cadastral survey maps may be expunged, as it will form part of their regular work.

The cost of the surveyor and his establishment is not known, and cannot be given, but it will of course have to be included.

7. ESTIMATE B.

	Rs.
Identification of Mughi daghs	65,550
And preparing a khatian in connection therewith ...	25,000

This heavy expenditure over Rs. 90,000 need, as already explained, not be incurred if the traverse survey alone is done by the professional

party. To employ them beyond that means practically doing much of the work twice over, since their khasra is not, as submitted, likely to be of any use for revenue purposes.

	Rs.
Demarcation—Mud pillars	4,615
Jungle clearing	5,000

See above upon Estimate A.

Conference at the Commissioner's house, Chittagong, on the 14th September 1889.

PRESENT:

J. C. VEASEY, ESQ. ...	... *Commissioner.*
M. FINUCANE, ESQ. ...	... *Director of Land Records.*
F. A. SLACK, ESQ. ...	... *Offg. Collector.*

Resolved—That the survey and settlement should be extended to the whole district, except what has already been done, viz, Old Thana Ramu, Chakaria, Kutubdia, and the Government portion of Moiscal. As to these latter, a survey, it is considered, is not needed for revenue purposes; but if the Survey Department think it desirable to make a topographical survey of Chakaria, Kutubdia, and the island of Moiscal, it is for them to provide the funds.

2. That the survey operations be carried on by Mr. O'Sullivan or such other Survey Officer as may be lent for the purpose, in immediate subordination to the local authorities.

3. That the appointment and control of the establishment and expenditure of the Survey Officer should be subject to the supervision and control of the local authorities and the Director of Land Records.

4. That it is desirable to appoint a special Settlement Officer who can devote his whole time to the work. Mr. Veasey and Mr. Finucane are of opinion that Mr. Slack should be appointed the Settlement Officer.

5. That the Settlement Officer should, when sufficient work is ready for him, be assisted by two Special Deputy Collectors of local knowledge and experience to be selected by Mr. Veasey, the Commis-

sioner, and Mr. Slack; the Special Deputy Collectors to be paid respectively at the rate of Rs. 300 rising to Rs. 400 each a month, by yearly increments of Rs. 25.

6. The necessity of identifying and demarcating the Mughee daghs on the spot was next considered. At the request of the Director of Land Records three villages in Old Thana Ramu are to be taken, in which the Mughee daghs have not been identified and demarcated on the spot, and it is to be seen if the work of settling such mauzas cannot be successfully carried through on the basis of the cadastral map, khasra, &c., alone, without the identification of the Mughee daghs on the ground.

The Commissioner and the Collector were of opinion that even if the settlement of these three villages could be successfully carried through in the manner proposed, the experience gained would be no criterion of what would happen under similar circumstances in thanas like Pattia. On this point the Director of Land Records has drawn up a separate note (annexed).

7. As regards village boundaries, the Settlement Officer to follow the boundaries laid down by the last revenue survey, where any such boundaries have been laid down, and where not, he is to use his discretion as to the boundaries to be given to villages, and then apply to the Local Government through the usual authorities for the necessary sanction under section 10 of the Bengal Tenancy Act. It is to be remembered that every plot of land within the district must be assigned to some revenue mauza or another.

8. The boundary pillars to be got as has been done in Old Thana Ramu.

9. That the district be taken up in the order given in the Collector's letter No. $\frac{27\ S.}{1-30}$, dated the 30th August 1889, to the address of the Commissioner.

10. Mr. Slack undertakes, on being authorized to draw the sums needed, in anticipation of sanction, to have the villages in the tract to be taken up next cold season demarcated, and the trijunction points marked with stone prisms before the middle of November next. The number of prisms required and the best way of setting them down to be settled between Mr. Slack and Mr. O'Sullivan.

11. Mr. Slack has submitted an estimate of the cost which will probably be incurred in carrying out the survey and settlement. The total of this estimate, Mr. Slack is now, after his recent visit to Cox's

Bazar and the present discussion, willing to admit can be considerably reduced if—

(*a*) the survey is carried out by the professional party under the conditions stated above; and

(*b*) if the copying work can be done by contract at the rates laid down in the Survey Manual.

12. When a lump sum is sanctioned for the entire survey and settlement, and a yearly sum allotted, the amount to be spent on each detail is to be left to the Settlement Officer subject to the supervision and control of his superiors, provided that he keeps within the allotment, which should on no account be exceeded.

13. As regards gunjaish, the officers present were of opinion that it would be better to settle it as proposed by the Board of Revenue, viz., with the talukdar or proprietor to whose taluk or estate it adjoins on the talukdari tenure, but that no final opinion can be given till the Settlement Officer has taken a series of villages and reported what would be the effect on the revenue by following the above plan instead of settling such lands raiyatwari.

14. Mr. O'Sullivan states that the actual cost of the survey of Old Thana Ramu, spread over the whole area inclusive of jungle tracts, will be Rs. 250 a square mile, and that, assuming that the Mughee dagh work will not be done, that the forms needed are promptly supplied and timely preliminary arrangements made, the cultivated parts could be cadastrally surveyed at the rate of Rs. 200 a square mile, and the jungle tracts traverse and topographical survey could be made at Rs. 90 a square mile.

15. That if the form of khasra and khatian now being used in thana Ramu be considered by the Collector suitable, the Deputy Surveyor-General in charge of the Revenue Branch be supplied with specimen forms, and be requested to make his own arrangements for future supplies. If the present forms are not thought suitable, proper forms should be sent through the Commissioner to the Director of Land Records without delay for approval, and then forwarded to the Deputy Surveyor-General with an estimate of the number of each kind that will be required.

16. That the notification to be issued under the Act should include the whole land of the district, because, in order to find out

what is really Government land and what is not, it is absolutely necessary to survey cadastrally all the land.

17. That it is also necessary to make a record of rights of the permanently-settled estates.

The Director of Land Records proposes that the identification of the Mughee daghs be dispensed with, and the following procedure adopted:—

(*a*) Khatians will be prepared from the khasras, showing the total area alleged to be held under each kind of tenure or estate.

(*b*) These totals to be compared with the totals shown in the Collector's papers of the 1200 Mughee settlement held by each tenure-holder or proprietor.

(*c*) That where the area according to the presentk hatians is in excess of that shown in the Collector's records, the tenure-holder or proprietor be asked on solemn affirmation to state which are the particular plots he claims as those comprised in the area of his tenure or state as shown in the Collector's papers.

(*d*) That ordinarily his claim be admitted to this extent, that he may choose the total area to which he is entitled where he pleases, and that the surplus be treated as gunjaish.

CHITTAGONG, M. FINUCANE,
The 14th September 1889. *Director of Land Records.*

NOTE ON THE SURVEY AND RESETTLEMENT OF CHITTAGONG.

THE first revenue settlement of the district of Chittagong was made in 1764. That settlement had reference only to lands then under cultivation; it was made after measurement, and was confirmed in perpetuity in 1793 at a total jama of Rs. 4,67,730, increased in 1801 A.D. to Rs. 4,98,912, giving an average rate of Rs. 14-12 per droon. Elsewhere in Bengal the right of Government to assess waste lands subsequently brought under cultivation was abandoned, but in Chittagong no land was settled with the zamindars beyond that included in the measurement of 1764, to which Sir H. Ricketts subsequently added an allowance of excess land varying from one-eighth

to one-fourth in addition to the areas recorded in the chittas of 1764. The total area of the estates then permanently settled and of revenue-free estates is 740 square miles, the total area of the district according to Lieutenant Siddon's survey being 2,717 square miles. There thus remained 1,977 square miles, the property of Government. These Government lands are scattered throughout the district, and are intermixed with the permanently-settled and revenue-free estates.

2. Temporary settlements were made of portions of this area of 1,977 square miles during the period 1833 to 1848—first by Mr. Harvey and subsequently by Sir H. Ricketts working with an Additional Collector, 18 Deputy Collectors, and a host of amins, at a total cost of Rs. 15,23,411, with the result that the revenue of the district was increased by Rs. 2,11,425. The maximum rate of assessment in that settlement was Rs. 16 per droon, and the average rate Re. 1-7 per cultivated acre on the entire area settled. Lands which were cultivated or culturable were settled for periods of 30 years, subsequently extended to 50,* and those which were covered with jungle were settled on jungleboory leases for terms varying from five to 15 subsequently extended to 25,† years. When the term of the jungleboory leases expired, settlement operations were begun in regard to them. In the course of these operations it was found that the long term or 50-year settlement-holders were in possession of Government land greatly in excess of the area settled with them either by Mr. Harvey or Sir H. Ricketts, and it was thought advisable to ascertain by experiment in a specimen area (thana Chakaria) whether these long-term‡ settlement-holders would press claims to hold the excess lands§ free of revenue during the term of their leases, and whether the revenue derived from the assessment of such lands would pay for the cost of measurement and re-settlement.

It was found that the settlement-holders did not press, or at all events were not able to maintain, any claim to hold the excess lands free of revenue, and the financial results were an increase of revenue representing 20 per cent. on the outlay.

3. It was therefore proposed in 1880 to extend the operations to the whole district and the cost for a non-professional survey was

* Settlement of these "long-term" taluks expired or will expire—

	1833	to	1848
	50	,,	50
From ...	1883	,,	1898

† Settlement of these "short-term" taluks expired—

	1833	to	1848
	25	,,	25
From ...	1858	,,	1873

‡ *i.e.*, those with whom cultivated or culturable lands had been settled for 50 years.

§ Locally called gunjaish.

estimated to be 6½ lakhs of rupees (Rs. 316 per square mile, or nearly 8 annas per acre).

With this survey it was not proposed to make a complete record of rights, but only to identify; and to define in the maps—

(1) The plots forming part of permanently-settled and revenue-free estates.

(2) Plots temporarily settled, whether on long or short-term leases.

(3) The gunjaish lands, which did not come under either of the preceding heads.

4. The Government of India, on receipt of these proposals, asked for an estimate of a survey and record of rights of the whole district.* They drew attention to various points of importance connected with the method of carrying out the work, the agency to be employed, and the effect which the provisions of the Tenancy Act, then under consideration, would have, if passed, on the preparation of the record of rights.

* Mr. Buck's No. 1191., dated 3rd April 1882. [Noabad Selections, Vol. III, p. 224.]

The result was that a fresh estimate was submitted. The area of the district, excluding Chakaria, which had been already measured, was put down at 2,430 square miles, the area to be surveyed cadastrally was given as 1,290 square miles, and the remaining area of 1,140 square miles was shown as hills, forests, tidal swamps, and other expansive wastes.

Board's No. 301A, dated 16th May 1882. [Page 241, *id.*]

Mr. Fasson's note dated 7th May 1882. [Page 245, *id.*]

Of the 1,290 square miles, 640, it was said, are under permanent settlement; 280 square miles were, or were claimed to be, under temporary settlement, the term of which was not to expire till 1898; and the remaining 370 square miles consisted of interspersed waste, water, tanks and recently cultivated patches, much of which, together with a vast number of tanks, had, Mr. Fasson said, been recently settled. Two estimates were submitted:—

A. For a complete survey of 1,290 square miles, showing every house and homestead on the ground, but not showing estate boundaries nor mauza boundaries, nor outer boundaries of settled tracts, nor any revenue divisions whatever, and stopping short at every margin of cultivation, without attempting to penetrate jungle.

B. An estimate for ascertainment and demarcation of boundaries of all estates and mauza boundaries by means of identification, plot by plot, of Harvey's daghs, 2,171,049 in number, and involving the reconstruction of the 45,000 permanently-settled estates.

	Rs.
The estimate for A was	3,73,920
„ B „	4,44,310
Total ...	8,18,230

and this was exclusive of the cost of survey of 1,140 square miles of hills, forests, swamps, and wastes. The total excess area likely to be brought under assessment was estimated to be 40,000 acres, and the increase in revenue Rs. 1,00,000. It was shown that there was no local agency for the preparation of the survey and settlement records; that as regards the long-term taluks the term of settlement would not, it was supposed, expire till 1898; and that, if the survey was undertaken in 1882, there would be difficulty in correcting the records and making them the basis of settlement of the long-term taluks in 1898. Moreover, the law as it then stood did not authorise the preparation of a record of rights in permanently-settled estates (of which it was proposed to make a survey and to prepare a record of rights, as well as of Government lands),—and for these reasons the Government of Bengal, in Mr. MacDonnell's letter* No. 210T.—R., dated 17th June 1882, proposed that the operations be held in abeyance.

* [Noabad Selections, Vol. III, p. 260.]

The Government of India, in their No. 337R,† dated 18th July 1882, accepted the Lieutenant-Governor's proposals, and the survey was accordingly postponed.

† [Page 262, *id.*]

5. Subsequently the validity of some of the settlements made by Mr. Fasson in Chakaria was questioned, and the objection was raised that the term of the previous settlement had not expired when Mr. Fasson's new settlement was made. A special enquiry was made on this point by Mr. Caspersz in 1886, with the result that it was decided that Mr. Fasson's settlements were valid, and that, over and above the taluks settled by him, there were 4,913 other taluks, the term of settlement of which had expired, and which were therefore liable to settlement. Further, it was discovered that the period of settlement

of the long-term (50-year) taluks must run from the date of the settlement robocaries, and that the current settlement of many of them would begin to expire in 1892. It was not, however, deemed expedient to begin at that time, the resettlement of the 4,913 taluks above referred to, and it was finally decided that the settlement of them should be taken up simultaneously with that of the long-term taluks, of which the periods of settlement will begin to expire in 1892. It was ordered that the preliminary arrangements for the survey be made in 1889, and that the survey be effected in 1890-91 and following years. Hence the necessity for now undertaking these operations.

Objects of the survey of the district.

6. The objects of the survey and settlement proceedings will be the resettlement of 4,913 taluks which became liable to settlement in 1875-76, but were erroneously excluded from the scope of Mr. Fasson's operations by order of Mr. Collector Kirkwood, and partly under a ruling of the Board in 1881; the reassessment of the long-term (50-year) noabad taluks, the term of settlement of which will begin to expire in 1892, the assessment of excess lands, and the re-assessment of the noabad short-term taluks settled by Mr. Fasson, the term of settlement of which will expire in 1898. In short, the whole district, save the permanently-settled estates and revenue-free estates and tenures, will have to be resettled between the present time and 1898. A further object to be attained is the delimitation of permanently-settled and revenue-free estates, as distinguished from temporarily-settled estates, and lands held khas; and finally the demarcation and definition of boundaries of mauzas, which were very imperfectly defined in the revenue survey maps.

Necessity for survey.

7. From what has been stated in the preceding paragraphs, the necessity for undertaking, and completing before 1898 A.D., a detailed survey and resettlement of the entire district, with the possible exception of areas contained in some of the permanently-settled estates, in rent-free tenures and in tracts recently surveyed, is so obvious as to require no argument in support of it. Sir Ashley Eden in 1880, and Sir Rivers Thompson in 1882, after lengthened correspondence and careful consideration of all the facts, came to the conclusion that it would be necessary to undertake a cadastral survey of the district, and the Government of India approved of that decision. The present Collector and Commission strongly insist on the necessity of now beginning the operations, and though the proceedings lately undertaken in Old Thana Ramu which, it was

thought, would throw light on the question of probable increase of revenue to be expected, cannot at present do so, owing to the fact that the survey records have not yet been received by the Settlement Officer, yet it may, I think, be assumed, without waiting for the results of the resettlement of Old Thana Ramu, that the operations must be extended to the entire district. Sir Henry Ricketts while denouncing the evils attendant on measurements in Chittagong, in general, himself contemplated a resurvey of the district on the expiration of the period of settlement of the long-term taluks.*

* Paragraph 46 of his Final Report, dated 2nd September 1848. [Noabad Selections, Vol. I, p. 13.]

Area to be surveyed.

8. The total area of the district as returned by the Boundary Commissioner in 1875 and now accepted by the Collector is 2,498 square miles.† Of this area—

† This area differs from that given by Lieutenant Siddons, 2,717 miles. The discrepancy is not explained.

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Thana Chakaria ...		
Old Thana Ramu ...	}	containing 877 miles,
Kutubdia Island ...		
Moiscal		

have been already cadastrally surveyed, and may, in the opinion of the Collector and Commissioner, be excluded from the operations now to be undertaken, thus leaving the total area to be dealt with, 1,621 square miles (according to the Collector 1,630). I am not myself sure that it may not ultimately be found necessary to remeasure thana Chakaria, and the islands of Kutubdia and Moiscal, partly because Mr. Fasson's survey was done by non-professional agency—a theodolite traverse survey was not made by him—and it is difficult to believe that his maps can be made to fit in with one another, or with the maps now to be prepared for the rest of the district, and partly because the long-term taluks in these tracts and the noabad short-term taluks settled by Mr. Fasson will all have to be resettled before 1898, and it is questionable whether this can be done without a fresh survey, or at least without a revision of Mr. Fasson's survey. But however this may be, thana Chakaria, Kutubdia, and Moiscal need not be dealt with until the survey of the rest of the district has been completed. The Collector and Commissioner's estimates of the area to be taken in hand may therefore, for the present, be accepted.

The Collector gives the total area thus:—

Thana.			
(*a*) Satkhania	246		
Banskhâli	195		
		441	
(*b*) Pattia	252		
Raojan	240		
		492	
(*c*) Fatikchari	312		
Hathazari	97		
		409	
(*d*) Kumaria	106		
Mirsirai	129		
Town	53		
		288	
Total ...		1,630	

This area, it is to be remembered, includes permanently-settled estates and revenue-free tenures, the exact of extent of which is not known, but is supposed to be about 600* square miles, and the question arises whether these estates and tenures should be cadastrally surveyed, and whether a record of rights of them should be prepared.

* The area included in permanently-settled estates in the thanas already surveyed is small.

9. The Commissioner and Collector are of opinion that these permanently-settled estates and revenue-free tenures are so interlaced with lands open to resettlement, that it is impossible to survey the latter without surveying the former at the same time. I agree in that opinion. It was partly because the law, as it stood before the passing of the Tenancy Act, did not empower Government to order a detailed survey and record of rights in permanently-settled estates, that the survey of the district was postponed in 1882, but it was then assumed that, whenever the survey and settlement operations were resumed, they should include the survey and preparation of a record of rights of the permanently-settled estates as well as of lands open to reassessment.†

Survey of permanently-settled estates to be included.

† *See* Mr. Dampier's Minute, dated 18th April 1882, paragraph 3. [Noabad Selections, Vol. III, p. 228.]

10. The chief reasons for undertaking a survey and record of rights of these permanently-settled areas are (1) that they are so scattered among, and interlaced with, the temporarily-settled and Government khas lands liable to resettlement, that it is impossible to trace out the latter without accounting in the field-maps and settlement records for every plot of land

Mr. MacDonnell's Nos. 2524—1023T., dated 16th November 1881, to the Government of India [Noabad Selections, Vol III, p. 222.]
Mr. MacDonnell's No. 210T., dated 17th June 1882, to the Government of India. [Page 260, *id.*]

in the district, assigning each plot to its appropriate position, whether as part of a permanently-settled estate, revenue-free estate or tenure, long-term taluk, short-term taluk, excess land* never hitherto settled, land in occupation of raiyats paying rent direct to Government, forest, jungle or waste, the property of Government, as the case may be.

11. But apart from this consideration, it is also an object of importance to prepare a record of rights in permanently-settled estates of Chittagong, with a view to diminish that litigation for which the people there are said to be notorious.

12. Whether the zamindars, tenure-holders and raiyats of these estates and tenures should be called upon to pay the whole or any portion of the expenses to be incurred in the survey of their lands, is a question which can be considered when the operations are being completed. The answer to it will mainly depend on the benefits which the parties may ultimately derive from the operations.

13. Where it is found that a permanently-settled estate is compact in itself, within defined exterior boundaries, it may not be necessary to make a field-to-field survey, or to prepare a record of rights of it, save on the application of the landlords and raiyats concerned. But even in such cases (if there be any) the external boundaries should be mapped, and the total area of the estate should be ascertained, and compared with the area given in the measurement papers of 1764 and 1848, so as to make sure that no land liable to resettlement has been appropriated by the taraf-dar* and wrongly included in his permanently-settled estate.

* Tarafdar is the local term for the owner of a permanently-settled estate.

The Settlement Officer may possibly be left discretion to exempt from detailed survey any permanently-settled estate of the kind just described. But for the purposes of the estimate of area to be surveyed, it will be safer to assume that it will be found necessary to make a cadastral survey and to prepare a record of rights of the whole area contained within the thanas which have not been already surveyed.

Estimate of cost.

14. The Collector (Mr. Slack), assuming the total area to be surveyed to be 1,630 miles, estimates the cost of survey and resettlement at Rs. 9,13,052.† Mr. Veasey, the Officiating Commissioner, who is well acquainted with Chittagong, and has had special experience

	Rs.
† Survey	5,25,634
Settlement	3,44,540
Unforeseen charges	43,478
Total	9,13,052

of survey and settlement work in it, thinks Mr. Slack's estimate much too high. I agree with Mr. Veasey. Mr. Slack himself, with whom the subject was discussed in the course of my recent visit to Chittagong, is now of opinion that his estimate can be considerably reduced. Mr. O'Sullivan, the Survey Officer in charge of the survey operations in Old Thana Ramu (who was present at the conference) having now had a year's experience of survey in Old Thana Ramu, thinks that the survey work can be done at Rs. 200 per square mile (5 annas an acre) in the cultivated tracts and Rs. 90 per square mile in the jungle tracts. Assuming the whole area to be brought under survey given by Mr. Slack (1,630 miles) to be cultivated, the total cost of survey at Mr. O'Sullivan's rates would be Rs. 3,20,600 against Mr. Slack's Rs. 5,25,034. But it must be remembered that out of this total area of 1,630 miles, about 610 miles is under jungle, forest, or extensive waste, and only 1,020 miles is cultivated and waste, interspersed with cultivated land. Applying Mr. O'Sullivan's estimated rates to these areas, the result will be—

	Rs.
1,020 miles cultivated area, at Rs. 200 per square mile	2,04,000
610 miles forest, jungle and waste, at Rs. 90 per square mile	54,900
Total ...	2,58,900

Cost of record of rights and settlement of rents and revenue.

15. Mr. Slack puts the cost of preparation of record of rights and settlement of rents and revenue at Rs. 3,44,550.

To me it appears that this estimate is excessive. Putting aside the extensive tracts under forest and jungle, the area of which a record of rights is to be prepared, inclusive of permanently-settled estates, is approximately 1,020* square miles. The cost of preparation of a record of rights and settlement of fair rents in the Srinagar-Banaili estates, where the greater part of the country is cultivated, has been 3 annas per acre. Owing to the complication of land tenures and

	Miles.
(*a*) Hill ranges and other extensive waste (approximately) ...	610
(*b*) Cultivation and waste interspersed with cultivation - *See* Mr. Fasson's final report on Chakaria, paragraph 7, page 208, Part II, Volume III of the Selections ...	1,020
Total area ...	1,630

litigiousness of the people in Chittagong, the cost might be expected to be higher in that district, but it must be borne in mind inasmuch as litigants, in operations under the Tenancy Act, have to pay court-fees, that in the first place, frivolous objections will, it may be hoped, be to a large extent stopped, and in the next place litigation will pay for itself, for amounts received for Court and process-fees are to be deducted from the cost of the operations. Moreover, a large portion of the 1,020 miles put down for detailed survey, consists of waste interspersed with cultivation, and the preparation of a record of right for waste land will cost very little. Taking all this into consideration, I do not think that the cost of the preparation of a record of rights and resettlement of rents and of revenue should exceed 3 annas per acre, or Rs. 120 per square mile, on the area for which a record of rights is to be prepared.

At this rate the estimate stands thus:—

	Rs.
Total area of which record of rights to be prepared, exclusive of Cox's Bazar subdivision, 1,020 miles, at Rs. 120 per square mile	1,22,400
Cost of survey as given above	2,58,900
Total for survey and settlement, exclusive of Cox's Bazar subdivision	3,81,300

16. It is to be noted that in this estimate provision is not made for the resurvey and resettlement of thana Chakaria, and the islands of Kutubdia and Moiscal, the area of which is estimated at 627 square miles.† Should it ultimately be found necessary to resurvey these tracts, the cost at the rates given for the Sadar subdivision would be approximately Rs. 1,50,000, so that the total estimate for the cost of survey and resettlement of the entire district, exclusive of Old Thana Ramu now under survey and settlement, would be—

	Sq. miles.
Total area of Cox's Bazar subdivision	877
Deduct area of thana Ramu as now ascertained by survey	250
Total ...	627

	Rs.
(*a*) Sadar subdivision	3,81,300
(*b*) Cox's Bazar	1,50,000
Or allowing for contingencies ...	5,31,300
	5,50,000

17. In the programme submitted with my memorandum of the 3rd June, the total estimated cost is Rs. 5,20,000; the difference between the two estimates is not material, and arises from the fact that in the estimate of the 3rd June an all-round rate for the total area to be surveyed was taken, while in the present estimate separate rates are given for cultivated land and jungle respectively. Moreover, there is a slight difference between the areas then reported by the Commissioner to be brought under survey, viz. 2,200 square miles, and that now given, 2,257 square miles.

On the whole, I am of opinion that the survey and re-settlement of the district should not cost more than 5½ lakhs of rupees, and the Settlement Officer should not be allowed to exceed this amount.

Order in which the several thanas should be taken up.

18. The order in which the several thanas should be taken up is as follows:—

Year.	Thana.		Area.
1890-91	(*a*) Satkania	246	
	Banskhali	195	
			441
1891-92	(*b*) Patia	252	
	Raojan	240	
			492
1892-93	(*c*) Fatikchari	312	
	Hathazari	97	
			409
1893-94	(*d*) Kumaria	106	
	Mirsirai	129	
	Town	53	
			288
	Total		1,630
1894-95	(*e*) Completion of the settlement of above area.	Should it be found necessary to resurvey them	627
1895-96	(*f*) Thana Chakaria, Kutubdia,		
1896-97	Moiscal.		

The above is the order recommended by the Collector and Commissioner, and suggested by the Board in Mr. Cotton's letter* No. 397A, dated 22nd August 1881. It is also practically in accord with the order in which Sir Henry Ricketts' survey and settlement of these thanas was completed, and according to which, therefore, the period of settlement of the long-term taluks will expire.*

* Noabad Selections, Vol. III, p. 201.

* *Vide* Mr. Wilkin's report, No. 100, dated 10th July 1848, paragraph 160. [Noabad Selections, Vol. I, p. 71.]

Agency by which the Survey and Settlement should be conducted.

19. It will be seen from the Commissioner's and Collector's letters annexed that before my visit to Chittagong these officers were strongly of opinion that the traverse survey only should be done under the supervision of the Professional Survey Department, the interior details being filled in on the skeleton maps by non-professional agency, under the supervision of the Settlement Officer, but having discussed the matter with me at Chittagong, they now agree in the opinion that it will be better to have the entire work of survey done under the supervision of an officer of the Survey Department, who, however, should be placed immediately under the Settlement Officer, and be entirely subject to his supervision and control. This is an arrangement to which the Surveyor-General and Deputy Surveyor-General have already assented, as regards all surveys in Bengal, but the orders of the Board and Government to give effect to it have not yet been received. It was also agreed at the Conference held in Chittagong that Mr. Slack, C.S., who has had experience of settlement work in Chota Nagpur, and is now Officiating Collector of Chittagong, should be nominated for the appointment of Settlement Officer, on the terms as to pay and allowances prescribed in the Secretary of State's despatch No. 32, dated 14th March 1889. He should be immediately subordinate to the Commissioner.

Vide this office No. 446T., dated 7th October 1889, to the Board.

20. It was further agreed that Mr. Slack should be assisted when occasion for such assistance arises, by two Deputy Collectors acquainted with settlement work in Chittagong, whom Mr. Veasey and Mr. Slack say they can nominate. Babu Durga Charan Ghose, who has been appointed to be Settlement Officer in Old Thana Ramu, but has up to date done little or no work in that capacity, is not considered by Mr. Slack to be equal to the work, and from what I saw of one or

two settlement records prepared by him, I am inclined to agree in Mr. Slack's opinion.

21. When the survey of Old Thana Ramu was undertaken, it was reported by the Commissioner that the khas tahsil establishment of amins would be able to carry out measurement of fields and complete cadastral maps if furnished with skeleton maps by the Survey Department. But, as was anticipated, it has been found that the establishment in question was wholly inadequate for this purpose. It therefore became necessary for Mr. O'Sullivan to import some up-country amins, to the employment of whom Mr. Slack is strongly opposed. So am I. But if, as stated by the survey authorities, local amins cannot be found in sufficient numbers for the work to be done, there is no alternative but to employ at least some up country amins. If the arrangements now proposed are accepted, and the survey officers are placed under Mr. Slack's direct supervision and control, the survey and the settlement party will be one, and it will be for Mr. Slack to procure an adequate number of Bengali speaking amins, if he can. He should certainly endeavour to do so.

22. Mr Slack, if appointed Settlement Officer, should at once begin the settlement of Old Thana Ramu, and should at the same time supervise the work of survey in thanas Satkania and Banskhali in accordance with the instructions given in the Board's Survey and Settlement rules. The amount sanctioned for the settlement of Old Thana Ramu is Rs. 28,750, of which it was supposed Rs. 15,000 would be expended by the end of March next, and the balance, Rs. 12,750, in the following year. If, however, Mr. Slack should be able to complete the settlement of Old Thana Ramu during the coming cold weather, there is no reason why he should not expend a larger amount than Rs. 15,000 on that work, provided that the total cost of settlement of that thana shall not exceed the total estimate of Rs. 28,750.

23. In the programmes submitted with my memorandum of the 3rd of June, only Rs. 74,000 has been provided for survey and settlement charges in Chittagong in 1890-91, and Rs. 94,000 in the following years 1891-92, 1892-93 and 1893-94. These amounts will probably have to be exceeded, but, if so, the extra annual expenditure can be met by reducing the annual expenditure in Orissa, or, if necessary, by application to the Government of India for an additional allotment.

Increase of revenue to be expected.

24. The increase of revenue which may be obtained will arise—

(1) From the re-assessment of long-term taluks.

(2) From the re-assessment of excess lands which may be found in the possession of the long-term talukdars over and above the areas settled with them by Sir Henry Ricketts.

(3) From the assessment of 4,913 short-term taluks wrongly excluded from the settlements made by Mr. Fasson.

(4) From the re-assessment of short-term taluks settled by Mr. Fasson, the term of settlement of which will expire in 1898.

(5) From the settlement of fair rents of raiyats holding direct under Government.

(6) From the assessment of excess lands found in the possession of zamindars or talukdars, over and above the areas hitherto settled with them.

(7) From the settlement of waste lands the property of Government.

In short, as already remarked, what has to be done, in the interval between the present time and 1898, is to re-assess the whole district, excepting only the permanently-settled estates and rent-free tenures.

25. Notwithstanding the existence of a voluminous mass of correspondence on the subject of re-survey and re-settlement of Chittagong, there are really no data from which even an approximate estimate may be formed of the increase of revenue which may be expected either from the district as a whole or under each of the heads specified above.*

26. The total number of 50-year long-term taluks, of which the term of settlement will have expired between this and 1898, is given in Mr. Cotton's Memorandum on the Revenue History of Chittagong, page 153, as 29,247, and their sadar jama at Rs. 1,68,189, exclusive of the 50-year Noabad taluk, "Joy Narain Ghosal," the sadar jama of which is Rs. 9,082. All these 50-year taluks, except "Joy Narain Ghosal," were settled fifty years ago at a maximum rate per droon of Rs. 16 (a droon contains a little less than 7 acres). It has been ruled* by Government that not only have these long-term talukdars no right to any excess area which may be found in their possession on the expiration of the term of the current settlement of

* See Board's No. 687A, dated the 24th November 1881, to the Secretary to the Government of Bengal (paragraph 3). [Noabad Selections, Vol. III, p. 83.]

their taluks, but also that they have no right to hold the lands embraced within the taluks themselves, at the fixed rate of Rs. 16 per droon, or at any other fixed rate. They have a right to re-settlement in the lands contained within their original taluks, at such rates as Government may determine, and no more.

As regards the lands found in their possession, whether embraced in the original taluks, or forming gunjaish (excess), one or the other of two methods of assessment may now be adopted:—

(1) The existing rents paid by the raiyats to the talukdars may be ascertained, and a percentage on the aggregate rental (say 30) may be allowed to the talukdars, the balance being fixed as the revenue payable to Government. This method of assessment would put the talukdars in as favourable a position as the proprietors of temporarily-settled estates, and it is difficult to see what grounds they could have for objecting to it.

(2) The second method of assessment would be to take the rate per droon fixed 50 years ago, and to increase it in proportion to the rise in prices of staple food-crops, which has occurred during that period. This method of assessment would put the talukdars in as favourable a position with reference to Government, as their occupancy raiyats are in with reference to them.

Following either method of assessment, it probably is not too much to say that the existing revenue of these taluks would be doubled. Sir Henry Ricketts, in paragraph 79 of his settlement report,* dated the 2nd September 1848, gives the average value of the gross produce of an acre of land in his day at Rs. 7 per acre, of which he took Rs. 1-7 per acre, or 19 per cent., as the Government revenue.

* Noabad Selections, Vol. I, p. 25.

At the present time the average value of the produce of an acre of rice land in Chittagong must, at least, be Rs. 24 per acre. If, therefore, the revenue payable by the talukdars were now to be enhanced in proportion to the rise in prices which has occurred since the date of last settlement, the existing revenue would, on a moderate calculation, have to be increased by 200 to 300 per cent.

Twelve maunds clean rice at Rs. 2 per maund.

27. It must, however, be borne in mind that these long-term talukdars appear to be under the impression that they are entitled to hold their taluks for ever at a maximum rate of Rs. 16 per droon,

and though the Government of Bengal explicitly rejected any limitation on the power of the State to demand an enhancement of the rates payable by them, other than what the law in force imposes, yet it will probably be found to be a matter of some difficulty to enforce the rates which would be justified on the ground of rise in prices during the last fifty years.

These, however, are questions which cannot be settled beforehand on *à priori* considerations, but must be determined after ascertainment of the actual facts, by the Settlement Officer, on the spot. All that can be said at present is that the re assessment of the long-term taluks should lead to a considerable increase of revenue, amounting probably to not less than a lakh of rupees per annum.

28. As regards the question of the amount of the increase of revenue which may be expected from the assessment of excess lands, whether in possession of short-term talukdars or long-term talukdars or tarafdars, there is no evidence, worth noticing, on record. Mr. Fasson's assessment of excess lands in thana Chakaria yielded an increase of Rs. 9,400, but he expressed the opinion that the extension of the survey to the rest of the district, pending the operations of settlement of the long-term taluks, would not give equally profitable results; and he found it impossible to form any reasonable estimate of the increase of revenue to be expected under this head. Neither is it possible to give even an approximate estimate of the probable increase of revenue under the other heads abovenamed.

On the whole, I should say, at a guess, that a lakh and a half per annum for the entire district, and from all sources, is the outside of what can be reasonably looked for. Mr. Slack gives the increase in revenue "at 10 per cent. or more" on his estimated outlay of Rs. 9,13,052, which would be equal to about a lakh of rupees per annum.

Identification of Mughi or Harvey's Daghs.

29. It has hitherto been assumed in survey and settlement operations in Chittagong that the identification and demarcation on the ground of Mughi daghs* is a matter of great importance, and in fact it has been thought to be indispensably necessary. In Mr. Slack's estimate the cost of this identification forms an important item, amounting to Rs. 65,500. In the survey of Old Thana Ramu the cost of identification on the ground of these Mughi daghs, which was undertaken

* These are the plots shown in the measurement papers of 1761.

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by the survey officer, under the orders of the late Collector, Mr. Manson, has also formed an important item of the expenditure incurred, and both the present Collector, Mr. Slack, and the Officiating Commissioner, Mr. Veasey, are of opinion that this work is absolutely necessary. Whatever might have been said for the necessity of identification of Mughi daghs in Mr. Fasson's survey, it appears to me that little or nothing can be said for it in the operations now to be undertaken. It was an object in Mr. Fasson's proceedings to identify the plots held by long-term or short-term talukdars, or zamindars, over and above the particular plots settled with them, but there can, as a rule, be no such object in the present proceeding. Inasmuch as the whole area found in the possession of the talukdars will come under settlement, and will all of it be subject to assessment at the same rates according to the quality of the soil, it is immaterial whether any particular plot formed part of the old taluk or is part of the excess land. Moreover, should it be found necessary to ascertain which are the particular plots included in the former settlements, this can be done in the following manner:—

The total areas settled with the talukdars in previous settlements is known from the (jaidads) receipts given by the talukdars, which are filed in the Collector's office.

The total areas now in their possession will be ascertained by the present survey. Where there is excess over and above what may be reasonably due to the difference arising from the present and the former system of survey, the talukdar or the zamindar, as the case may be, may be called upon, with the new maps and the khasras before him, to pick out in the office of the Settlement Officer the particular plots which he claims as part of his taraf, long-term or short-term taluk, as the case may be. If he says on oath that he is unable to do so, he will be estopped from afterwards founding any claims on the assertion that a particular plot is part of his estate or taluk.

It would therefore appear that ordinarily there will be no necessity to distinguish either the Mughi or Harvey's daghs from other plots liable to assessment, but if the necessity should in any case arise, the work can be done by calling upon the parties concerned to state, if necessary, on oath, which particular plots they claim as part of their zamindari, long-term or short-term taluk, as the case may be. I consider that in the settlement now about to be made the perplexing jargon of terms relative to revenue matters hitherto in use in Chittagong

might well be done away with, and that all lands may be divided as, in other districts, into zamindaries settled in perpetuity, taluks settled for such term of years as may be determined upon, and khas mahals, the raiyats of which pay their rents to Government direct. Also, I think that the Collectorate record-keeper should make over the records of previous measurements and settlements to the Settlement Officer in the original, instead of writing elaborate robocaries informing him of the taluks liable to settlement, and furnishing him with copies of the records, as was done during the operations conducted by Mr. Fasson. The Settlement Officer can find all out for himself all that is required, and the records should be as safe with him as they would be with the Collector's record-keeper.

Record of rights.

30. In the correspondence which took place in connection with the survey and settlement of Chittagong in 1882, various questions regarding the record of rights to be made were discussed, and orders were passed upon them. These orders must now be modified in accordance with the provisions of the Bengal Tenancy Act.

Period of raiyat's rent should continue unaltered.

31. One of these questions related to the period during which the rents settled for raiyats in the course of the operations are to remain unaltered. That period has been settled and determined by law to be fifteen years. Whether the settlement with the talukdars should also be for fifteen years, or for a longer period, is a question which the Settlement Officer should consider and report upon, after ascertainment of the facts of some taluks, and having regard to the enhancement of revenue to be demanded from the talukdars.

It is also a question for consideration, in case the settlement of the talukdars is made for a longer period than fifteen years, whether it should be open to them, on the expiration of the first term of fifteen years, to enhance the rents of occupancy raiyats according to law, and, if so, whether a proportionate increase of revenue may then be demanded from the talukdars.

Position of itmamdars.

32. Another question discussed in the correspondence is the position of itmamdars. Their position is defined by the Tenancy Act. Inasmuch as the talukdars themselves had no right, as against Government, to hold at fixed rates for ever, it is evident that they could not confer any such right on

others. But though the grant of itmams, on the part of talukdars, is not binding as against Government, it is binding as between the itmamdars and talukdars themselves.

If, then, Government were to assert its rights in full, all lands comprised in a taluk should be assessed at whatever may be determined upon as the full rates, and the itmamdars may be left to assert their right as against such talukdars as accept settlement, to hold at favoured rates. In practice, however, it will probably be found expedient to treat itmamdars as tenure-holders entitled to hold at less than the full rates payable by occupancy raiyats, and to take this fact into consideration in determining the gross assets of each taluk.

Maintenance of the records and settlement of excess lands with Talukdars and Tarafdars.

33. As the survey operations will in some cases be completed before the period of current settlement of the long-term and short-term taluks will have expired, it is evident either, that the jama to be paid by the talukdars on the expiration of the present settlement will have to be fixed a year or two in advance, or that arrangements will have to be made for the correction and maintenance of the records year by year. In my opinion both of these measures should be adopted, that is to say that, according as the survey of each thana is completed, the Settlement Officer should at once proceed to settle fair rents, and also to determine the amount of revenue which will be payable by the talukdars on the expiration of the term of the current settlement. In some cases, where the term of settlement has already expired, the new jama will have effect at once; in others, of which the term of settlement may not have expired, the jama payable on the expiration of the present settlement may also be determined. If it be an enhanced jama, so much of the increase as may be due to excess area may have effect at once, and the balance of the increase will have effect on the expiration of the current settlement. Should the talukdars decline to accept settlement on the terms determined by the Settlement Officer and approved by Government, then they may be ejected from the excess lands which, in that case, may be held khas. But where the talukdars do accept the terms of settlement proposed, all excess lands found in their possession should, I think, be settled with them. Similarly, excess lands found in the possession of tarafdars should be settled with them, not in perpetuity, but on the same terms as settlement of excess lands is made with the talukdars.

34. If the arrangements suggested in the preceding paragraphs can be successfully carried out, the maintenance of the records will not, perhaps from a revenue point of view, be a matter of absolute necessity; but their maintenance is desirable from an administrative point of view in order to obviate the necessity for remeasurement at any future time, and is imperative under the orders of the Government of India. There is no local agency in Chittagong for the preparation or maintenance of records. Such agency must therefore be created, if the records are to be maintained. Rules for the maintenance of his settlement records were drawn up by Sir Henry Ricketts, in 1848 A.D., but, as he observes in paragraph 131 of his report,* "rules and directions can avail nothing, if not attended to. They possess no self-acting properties."

* Noabad Selections, Vol. I, p. 28.

His rules† provided that on the expiration of every fifth year the farmers were to file in the Collector's office statements of all changes "which took place connected with the taluks comprised in their favour, exhibiting all successions, divisions and all accessions."

† Paragraph 87 of Sir H. Ricketts' report. [Noabad Selections, Vol. I, p. 28.]

These rules do not appear to have been ever attended to. If the records of the settlements now to be made are to be really maintained, the Settlement Officer must make some such arrangement as this. After the measurement is completed, and as the settlement proceeds, he must form taluks into circles of convenient size, and he must appoint an officer for each circle, whose duty it will be to correct and maintain the records. The officers so appointed may be paid either in the shape of grants of land rent-free, or in money. If they are to be paid in money, then their salary will have to be realized from the talukdars as part of the Government revenue, the fact being taken into consideration in fixing the amount of that revenue. Past experience shows that it would be useless to rely on a mere clause in the engagements with the talukdars, binding them to file such statements as were prescribed by Sir Henry Ricketts.

35. As regards the maintenance of records in permanently-settled estates in Chittagong, there being no patwaries and no such village agency as is available in Orissa, nothing can be done under the existing law.

M. Finucane,
Director of the Dept. of Land Records and Agriculture, Bengal.

The 26th October 1889.

No. 1199T.A., dated Calcutta, the 26th October 1889.

From—M. FINUCANE, Esq., C.S., Director of the Department of Land Records and Agriculture, Bengal,

To—The Secretary to the Board of Revenue, L. P.

WITH reference to your memorandum No. 1127A, dated 28th September 1889, I have the honour to submit the letters noted in the margin from the Collector and Commissioner of Chittagong, together with a report of the proceedings of a conference recently held in Chittagong, at which the Officiating Commissioner, the Collector and myself were present.

No. $\frac{1131C.C}{11-5}$, dated the 9th September 1889, from the Commissioner of the Chittagong Division to this office address.

No. $\frac{279-S}{1-30}$, dated the 30th August 1889, from the Collector of Chittagong to the Commissioner of the Chittagong Division.

2. I also submit a note prepared by me giving a plan for carrying out the operations of survey and settlement of the Chittagong district as called for by the Board.

3. If the plan suggested is approved, I would request that Mr. Slack be gazetted to be Settlement Officer at an early date, and that a notification be published in the Gazette, authorising the conduct of a survey and the preparation of a record of rights under section 101(*d*) of the Tenancy Act of all lands comprised within thanas Satkhania and Banskhali, which are not included in permanently-settled or revenue-free estates.

4. It is, it will be seen, proposed to make a survey and to prepare a record of rights of these permanently-settled and revenue-free estates also, but this cannot be done without the previous sanction of the Governor-General of India in Council.

No. 885A, dated Calcutta, the 13th November 1889.

From—C. W. BOLTON, Esq., Offg. Secy. to the Board of Revenue, L. P.,

To—The Secretary to the Government of Bengal, Revenue Department.

IN continuation of my letter No. 565A, dated the 11th July last, I am directed by the Board to submit the accompanying copy of a letter, No. 1199T.A., dated the 26th October, from the Director of the Department of Land Records and Agriculture, with its enclosures, on the subject of the proposed survey and settlement of the entire district of Chittagong.

THE HON'BLE F. M. HALLIDAY.

2. The Director, agreeing with the Commissioner, recommends the survey and settlement, and his view accords with the opinion already expressed by the Board and the decision arrived at by the Government in 1880 and subsequently adhered to in 1882. In your letter No. 627T.—R., dated the 10th

Noabad Selections. Vol. IV, p. 423.

June 1886, it was decided that the survey should be postponed, but the intention of undertaking it was not abandoned, and the Board are not aware that anything has since occurred to render it advisable that the measure should not be proceeded with. It seems unnecessary, therefore, that the Board should again discuss the question whether the survey and settlement should be undertaken. They concur generally in the Director's remarks in his note of the 26th ultimo, and desire to submit the following remarks on the various points discussed.

3. The most important matter for consideration is whether the survey and preparation of a record of rights should extend to the permanently-settled estates and revenue-free tenures. It appears from the earlier correspondence relating to the re-settlement of the noabad lands that it was at first intended to survey the Government lands alone cadastrally, and only the outer boundaries of the permanently-settled estates and revenue-free tenures, for the purpose of ascertaining the excess lands annexed by the proprietors. Subsequently the necessity and propriety of undertaking a complete cadastral survey of the district, to include all lands, the property of private individuals as well as of the Government, was recognized, and instructions as to the course to be followed were issued by the Government in its letter* No. 712T., dated the 2nd October 1880. Finally, the Government, in its letter† No. 210T.—R., dated the 17th June 1882, expressed its adherence to the previous intention to survey the entire district, and further proposed that the passing of the Bengal Tenancy Act should be awaited, in order that the preparation of a record of rights also might be undertaken in the permanently-settled estates. "If," the Government observed, "His Excellency the Governor-General in Council approves of the Lieutenant-Governor's proposal to postpone action in Chittagong till the new Rent Law shall have vested him with the necessary powers to make enquiries generally throughout the district, and not in tracts under settlement or the property of Government alone, then Mr. Rivers Thompson would undertake that Chittagong should be one of the first districts to be brought under the operation of the new Rent Law." It is clear, then, from this letter that the Government pledged itself in 1882 not only to have the lands of permanently-settled estates and revenue-free tenures cadastrally surveyed, but to have also a record of rights for those lands prepared. With reference, however, to the settlement of Old Thana Ramu now

*Noabad Selections, Vol. III, p. 157.

† Page 260, *idem.*

proceeding, the Government sanctioned the cadastral survey of all lands, inclusive of those belonging to private proprietors, under Act V (B.C.) of 1875, but declined in Mr. Carnduff's letter No. $\frac{1567}{541}$ L.R., dated the 18th April last, to allow the permanently-settled estates and revenue-free tenures to be settled together with the Government lands, under section 101 of the Bengal Tenancy Act, there being a technical objection to the issue of an order by the Local Government in respect of those lands and the necessity of insisting on the settlement of these private estates being also, it was observed, not recognized by the Lieutenant-Governor. The Board are in doubt, therefore, whether with respect to the rest of the district, for the survey and settlement of which proposals are now submitted, the Government is willing, as was the intention in 1882, to extend the proceedings under the Bengal Tenancy Act, involving the preparation of a record of rights, to the private estates, or prefers that in those estates the work should be restricted to a cadastral survey only. The object mentioned in paragraph 10 of the Director's note can, it seems to the Board, be attained by a cadastral survey alone, and the main reason for the preparation of a record of rights also must, they think, be found in the general settlement of existing disputes and the removal of causes for future disputes, and the diminution of litigation which is thus likely to result from the proceeding. If, moreover, a record of rights is given only to the tenants of the extensive area outside the private estates, it is not improbable that a comparison of their own position with the improved status of the other cultivators of the district will lead the tenants of those estates to seek for better terms from their landlords, and thus give rise to disputes resulting in even more litigation than has hitherto prevailed. It must be remembered also that a cadastral survey, which defines the area of each holding, is in itself a considerable step in the direction of a record of rights, and the additional proceeding of recording the existing rents and the incidents of the holdings or settling the rents on the application of the landlords or tenants may well be taken without giving good cause for complaint. The proprietors themselves, indeed, would probably have reason to be satisfied that the preparation of a record of rights was undertaken in their estates. The Board are disposed, therefore, to recommend that the permanently-settled estates should not be excluded from the operations under the Tenancy Act; and they would make no exception in respect of particular estates, as suggested by the Director in paragraph 13 of his note

Page 38, *supra.*

The settlement, if undertaken, should be made complete by treating all estates alike. The sanction of the Government of India will, however, be required under sub-section (1) of section 101 of the Act, and it should be applied for on an early date, if the Government agree. It would seem necessary to obtain sanction in respect of the entire district, in order that the private estates in Old Thana Ramu, which have so far been excluded from the settlement now proceeding, may be dealt with, and that the same course may be followed in thana Chakaria and the islands of Kutubdia and Moiscal, which have been already surveyed and settled, if it is hereafter decided to re-survey and re-settle them.

4. The Board agree in the view that the operations should now be confined to the Sadar subdivision, comprising a total area of 1,630 square miles, the thanas being taken up in the order proposed, and the Director's estimate of the cost, amounting to Rs. 3,81,300, may be accepted. In view of the magnitude of the work and the difficulties likely to be encountered, the expenditure cannot be deemed excessive.

5. The Board support also the proposal that the work should be placed in charge of Mr. Slack as Settlement Officer, that he should be immediately subordinate to the Commissioner, and that he should have the assistance of two Deputy Collectors, as they are required. The Government will doubtless make arrangements to relieve him of the charge of the district on an early date, if his appointment as Settlement Officer is approved. It is necessary that he should commence work at once, beginning, as the Director suggests, with the settlement of Old Thana Ramu, and supervising at the same time the survey in thanas Satkania and Banskhali. The Board do not find from any correspondence in their office that the Surveyor-General and Deputy Surveyor-General have agreed to the professional survey party being placed under the supervision of the Settlement Officer, but they see no objection to the arrangement, and will communicate with the Deputy Surveyor-General. The Commissioner will also be desired to nominate the two Deputy Collectors who are to assist Mr. Slack, as soon as their services are needed. They should receive Rs. 300 per mensem, to which would be added the special settlement allowance of Rs. 100.

7. With reference to the Director's remarks as to the probable increase of revenue from the settlement, it is clearly impossible to form even an approximate estimate, but the Board see no reason to doubt that a substantial increase will be obtained, fully justifying the large outlay to be incurred.

8. On the question whether it is necessary to identify the mughi daghs or plots of Mr. Harvey's survey, it will be observed that the Director is not in agreement with the Commissioner and the Collector. It would doubtless much reduce the work if such identification could be dispensed with, but it is advisable to defer passing orders on the point until the Settlement Officer has submitted a report, after giving a trial to the plan of working suggested by the Director. The Board will direct that the records of previous measurements and settlements be made over in original to the Settlement Officer, who will be responsible for their proper care and custody.

9. Orders can be passed later on the questions referred to in paragraphs 31 and 32, and 33 and 34 of the Director's note. These matters must be more fully discussed and specially reported on.

10. If the Government decides that the proceedings under the Tenancy Act should extend to the permanently-settled estates and tenures, it would be well to wait until a single notification, embracing these lands as well as those belonging to the Government, can be issued under section 101, after receipt of the sanction of the Governor-General in Council. In the meantime, Mr. Slack may be appointed (1) a Superintendent of Survey, under Act V (B.C.) of 1875, for the purpose of proceeding at once with the demarcation of boundaries in thanas Satkania and Bankshali, and (2) Settlement Officer of Old Thana Ramu, in the place of Babu Durga Charan Ghose, who will revert to ordinary duties, unless he is hereafter nominated as one of the Deputy Collectors to be placed at Mr. Slack's disposal. Draft notifications are herewith submitted.

No. 906A, dated Calcutta, the 21st November 1889.

From—C. W. Bolton, Esq., Offg. Secy. to the Board of Revenue, L. P.,
To—The Secretary to the Government of Bengal, Revenue Department.

The Hon'ble F. M. Halliday.

In continuation my letter No. 885A, dated the 13th November 1889, regarding the proposed survey and settlement of the entire district of Chittagong, I am directed to submit, for the information of Government, copy of a communication from the Commissioner of the Chittagong Division, No. $\frac{1421 C.C.}{2-5}$, dated the 14th November 1889, with its enclosure. The Director of Land Records has been asked whether he wishes to modify his estimate of costs, and, as soon as his reply is received, the Board will again address the Government on the subject.

No. $\frac{361}{1\text{-}30}$S., dated Chittagong, the 7th November 1889.

From—F. A. SLACK, Esq., Offg. Collector of Chittagong,
To—The Commissioner of the Chittagong Division.

WITH reference to the note prepared by Mr. Finucane, the Director of the Department of Land Records and Agriculture, on the survey and resettlement of Chittagong, forwarded to the Board of Revenue under cover of his letter No. 1199T.A., dated the 26th ultimo, and to me under cover of his letter No. 1201 T.A. of the same date, I venture to ask you for reasons given below to protest against the proporition contained in the concluding portion of paragraph 17 of the Director's note, viz., the words "and the Settlement Officer should not be allowed to exceed this amount."

2. The two estimates, A and B, forwarded by me to you under cover of my letter* No. †$\frac{2798}{1\text{-}30}$ of 30th of August last, were each divided into two parts—one dealing with the cost of survey, the other with the cost of settlement.

* Page 61, *supra.*

† Enclosure to our No. 1199T.A., dated 26th October 1889.

Estimate A was framed according to the rates given in the Board's Survey Manual, and Estimate B according to the local rates.

3. As the survey is to be done by the professional party, I need say nothing about the survey part of my estimates save that Mr. Veasey's opinion, noticed by Mr. Finucane in paragraph 14 of his note, related merely to the survey part of my estimates. Nowhere in his letter does Mr. Veasey state that the settlement part of the estimates is excessive, while the items which he considered too heavy relate only to entries in the survey part of the estimates.

4. Mr. Finucane considers my settlement estimate as excessive, but does not particularize any point in which it so errs, and then says that, as the cost of preparation of record of rights and settlement of fair rents in the Srinagar-Banaili estates has been 3 annas an acre, therefore that cost should not be exceeded here.

The areas of the Srinagar-Banaili estates are not given, nor the actual proportion in each of cultivated and uncultivated lands; so I can make no comparison between them and this district.

I believe these estates are in the districts of Bhagalpur and Purnea, and in order to show how unsafe it would be to accept the conclusion referred to above, and as some proofs of the relative cost of labour in this and the two districts named, I would draw your attention to the rates of unskilled labour in the districts of Bhagalpur, Purnea and

Chittagong, as given on pages 1258 and 1259 of the supplement to the *Gazette of India* of the 2nd instant, from which it will be seen that the cost of the last district exceeds that in the first by from 100 to 42·2 per cent., and in the second from 70·6 to 42·2 per cent.

5. Seeing, then, that the Director of Department of Land Records and Agriculture has taken no notice—

(*a*) of the far higher rate for labour ruling in this district, as compared with the districts of Purnea and Bhagalpur.

(*b*) of the bad climate here;

(*c*) of the bad nature of the communications, as compared with other districts;

(*d*) of the dislike natives of other districts have to come here—a fact which necessitates higher pay;

(*e*) of the inferior working powers of the local available staff—a fact which requires a larger number to be employed, thereby increasing the number of supervisors and the cost of the settlement;

(*f*) that the area given in paragraph 15 of the note, and on which Mr. Finucane's estimate of cost is based, is confessed by only an approximation; and

(*g*) that my detailed estimate has been thrown aside without any reasons being given, but merely by the use of the word excessive, I have the honour to ask the favour of your laying the matter before the Board of Revenue for such orders as they may think fit to give.

No. $\frac{1421 \text{ C.C.}}{\text{II}-5.}$, dated Chittagong, the 14th November 1889.

Memo. by—D. R. LYALL, Esq., Commissioner of the Chittagong Division.

COPY submitted to the Board of Revenue, Lower Provinces, for orders.

As the conference took place in my absence, I am not in a position to say anything about what took place then. I agree, however, with the Collector in urging the impossibility of comparing the Banaili rates with those in this district, nor do I agree with the Director that "the preparation of a record of right for waste land will cost very little." It will cost little in places, but in others it will cost a good deal, particularly in jungle clearing, and I strongly urge a very full record of right in waste lands, as Government has lost considerably up to now from

the want of such a record, and to slur over this part of the work now would be most injudicious.

So far as I can judge, the work should be done under Mr. Slack's estimate, but I do not think it can possibly be done on Mr. Finucane's.

The work has to be done and done well. The first year's experience will show which of the two estimates is nearer the truth, and I ask that sanction be given on these terms.

No. 88A, dated Calcutta, the 31st January 1890.

From—C. W. BOLTON, ESQ., Officiating Secretary to the Board of Revenue, L. P.,

To—The Secretary to the Government of Bengal, Revenue Department,

IN continuation of my letter No. 906A, dated 21st November 1889, regarding the estimate of cost of the survey and settlement of the district of Chittagong, I am directed to submit copy of a letter No. 76T.A., dated 17th January 1890, with its enclosure, from the Director of Land Records, on the subject.

THE HON'BLE F. M. HALLIDAY.

2. It is impossible from the papers to arrive at a clear decision on all the points at issue between Mr. Slack and the Director of Land Records, which refer, it will be observed, to the settlement alone and not to the survey. The whole question appears to turn on—

(*a*) the possibility of dispensing with the identification of the Mughi daghs or plots of Mr. Harvey's survey;

(*b*) the extent to which the papers received from the Survey Department will require correction in the Settlement Office;

(*c*) the number of plots which will have to be separately measured by the Survey Department;

(*d*) the rates of remuneration at which the clerical and copying establishments can be engaged;

(*e*) the propriety of requiring the raiyats to pay for their copy of the khatian; and

(*f*) the length of time during which it will be necessary to retain the Settlement Officer and his assistants.

3. With regard to (*a*), the Board, in paragraph 8 of their letter No. 885A., dated 13th November last, observed that it was advisable not to pass orders directing that the identification should be dispensed with until the Settlement Officer had given a trial to the plan of working suggested by the

Page 95, *supra.*

Director. They are, therefore, still unable to express any opinion on this point. Apart from the question of its practical value, the identification of Mr. Harvey's daghs is likely to have this important advantage, that it would enlist more fully the people's co-operation in the settlement; but this advantage must be dispensed with if the identification is not absolutely necessary, and the cost of the settlement would be very greatly increased by it. On (*b*) and (*c*) also no distinct opinion can now be given, but the Board are disposed to agree rather with the Director of Land Records than Mr. Slack. On the other hand, as regards (*d*), they think the Director's estimate is somewhat low. It is doubtful whether the requisite number of muharrirs could be obtained locally on the small salary of Rs. 10 per mensem; and the cost of copying would probably also exceed the rates estimated by the Director. The expenditure is likely to be also increased on account of illness among the staff, due to the unhealthiness of the district. The Board agree with the Director that (*e*) the raiyats may rightly be required to pay for their copy of the khatian, inasmuch as no portion of the settlement expenses will be recovered from them. With regard to (*f*), the Board think that it should for the present be assumed that the Settlement Officer's services will be required for five years, as complicated questions may arise causing delay in completing the settlement. They are also of opinion that he should have two Deputy Collectors, instead of one, as Assistant Settlement Officers, the services of these officers being dispensed with as soon as practicable. The work would, by this arrangement, be more speedily done, and in the long run the cost would not be more than if a single Deputy Collector were employed, but for a longer period.

4. On the whole, the Board are inclined to think that, while Mr. Slack's estimate is excessive, the Director's should be higher in order to meet all contingencies, and they would raise it to Rs. 2,00,000 in the place of Rs. 1,63,707-8. Part of the expenditure would be recovered through the increase in the receipts from stamps, court-fees and process-fees, but it is unnecessary to estimate the amount of such recovery. The cost of the survey having been already estimated at Rs. 2,58,900, the total expenditure on the survey and the settlement is, therefore, likely to be Rs. 4,58,900, instead of Rs. 3,81,000 previously estimated by the Director (*vide* paragraph 15 of the note submitted with his letter No. 1199T.A., dated 26th October last, to the Board). Even at a cost higher than this, however, the undertaking would, in the Board's opinion, be a remunerative one to the Government.

No. 1075—423L.R., dated Calcutta, the 21st March 1890.

From—P. NOLAN, ESQ., Secretary to the Government of Bengal, Revenue Department,

To—The Secretary to the Government of India, Revenue and Agricultural Department.

IN Mr. Buckland's letter No. 111T.—R., dated the 17th June 1889, with which was submitted a programme of the survey operations contemplated in Bengal during the next five years, it was stated that the proposals therein made regarding the district of Chittagong should be considered as liable to alteration on the results of the experience gained in the settlement of Old Thana Ramu. General approval of this programme was communicated in your letter No. 582-88—28S., dated the 30th October last, and a survey party was, apparently on the strength of that programme, actually despatched, under the orders of the Government of India, to Chittagong. On intimation of this being received from the local officers, the Lieutenant-Governor decided to appoint Mr. F. A Slack, C.S., a Joint-Magistrate and Deputy Collector, who has had considerable experience of settlement work, to be in charge of the operations, and, in order to avoid loss of time, notifications were issued for the survey, under Bengal Act V of 1875, of the thanas in Chittagong which it was desirable first to take up, Mr. Slack being at the same time appointed to be the Superintendent of Survey, and Mr. O'Sullivan to be the Assistant Superintendent under the Act. A notification under section 101, clause 2 (*c*), of the Bengal Tenancy Act was also published in respect of the lands in the district belonging to Government, Mr. Slack being placed in charge of their settlement, as also of that of the Ramu thana, which will henceforth be dealt with as an integral part of the whole scheme. I am now directed, with special reference to the instructions contained in your letter No. 393—96-2R., dated the 25th July 1887, to submit a further report to the Government of India, and am at the same time to forward the accompanying copies of the marginally-noted communications received from the Board of Revenue, Lower Provinces, on the subject.

* Letter from the Board of Revenue, No. 885A, dated 13th November 1889, with enclosures.
Letter from the Board of Revenue, No. 906A, dated 21st November 1889, with enclosures.
Letter from the Board of Revenue, No 88A, dated 31st January 1890, with enclosures

2. The facts connected with the earlier history, from a revenue settlement point of view, of the district of Chittagong, together with an account of the existing circumstances, are fully set forth in the note submitted by Mr. Finucane, the Director of the Department of land Records and Agriculture, and forwarded as an annexure to the Board's

letter of the 13th November last. It will be observed that the local officers, the Director, and the Board are unanimously of opinion that the survey and settlement of the entire district, with the exception of the Cox's Bazar subdivision, already provided for, should be begun at once: and I am to say that the reasons given in Mr. Finucane's note seem to the Lieutenant-Governor to be amply sufficient, and to express His Honour's general approval of the manner in which it is proposed to carry out the operations of survey and re-settlement. These proceedings involve the question of the survey of permanently-settled estates, with regard to which I am to refer to paragraphs 9 to 13 of the Director's note, and to say that the Lieutenant-Governor endorses the view expressed therein, and considers that while discretion may be allowed to the Settlement Officer to exempt from detailed survey permanently-settled estates which are compact in themselves and comprised within defined exterior boundaries, it should be assumed, for the purpose of these estimates, that it will be found necessary to make a cadastral survey and to prepare a record-of-rights of the whole area contained within the thanas which have not as yet been surveyed. In the matter of the identification of what are known as Mughi daghs, *i.e.*, of the plots shown in the measurement papers of 1764, the view of the Board is also accepted, and orders need not, the Lieutenant-Governor is of opinion, be passed, pending the receipt of a special report after a fair trial of the plan suggested by Mr. Finucane in paragraph 29 of his note. From paragraph 21 of the same note, it will be observed that it has been found absolutely necessary to import some up-country amins; but if, as the Director remarks, the Survey Officers are placed under the Settlement Officer's direct supervision and control, the survey and settlement party will be one, and it will be for Mr. Slack to make every effort to procure adequate indigenous agency. As regards results, the Lieutenant-Governor agrees in regarding it as impossible now to form even an approximate estimate, but has no hesitation in accepting the assurance, to which the Board, the Director, and the local officers have committed themselves, that the certainty of a substantial increase of revenue is such as fully to justify so large an outlay as that involved in the proceedings now initiated.

3. The arrangement which has commended itself to the Lieutenant-Governor is that Mr. Slack should, in immediate subordination to the Commissioner of the Division, exercise control over the settlement as well as the survey party now in Chittagong, and that he should, as

suggested by the Board, be allowed the services of two Deputy Collectors as Assistant Settlement Officers, each of them receiving from the settlement grant the pay and acting allowances to which they would be entitled if employed in the ordinary line, in addition to the special settlement and travelling allowances admissible under the orders of the Secretary of State and the Government of India. I am directed now to request you to move His Excellency in Council to accord his sanction to these deputations, and am at the same time to express the hope that the action already taken will, so far as the sanction of the Government of India has been anticipated, meet with the approval of His Excellency in Council. I am also to apply for the sanction of the Supreme Government required by section 101(1) of the Bengal Tenancy Act VIII of 1885, to enable the Lieutenant-Governor to direct that a survey and settlement be made, and a record-of-rights prepared, in respect of all lands, other than those which are the property of Government, situated within the district of Chittagong. It will be seen that the intention is not to issue such a notification at once for the whole of that area, but to do so for portions of it gradually in accordance with the plan sketched out in the preliminary programme already submitted to the Government of India; and the Lieutenant-Governor concurs with the Board in thinking that the operations should now be confined to the Sadar subdivision, comprising a total area of 1,630 square miles, the thanas being taken up in the order proposed, and the Board's final estimate, amounting to Rs. 4,58,900, as arrived at in paragraph 4 of their letter of the 31st January last, being accepted. I am, finally, to solicit the issue of very early orders regarding the subordination of the officials of the survey party to the Settlement Officer, a point on which a separate reference has recently been made in my letter No. 451—155L.R., of the 6th January last, to your address.

No. $\frac{362}{100-4}$R., dated Simla, the 2nd June 1890.

From—THE HON'BLE W. C. BENETT, C.S., Offg. Secretary to the Government of India, Revenue and Agricultural Department,

To—The Secretary to the Government of Bengal, Revenue Department.

I AM directed to acknowledge the receipt of your letter No. 1075-423L.R., dated the 21st March last, and in reply to say that, subject to the following remarks, the Government of India is pleased to

approve of the proposals of His Honour the Lieutenant-Governor for the survey and settlement of the entire district of Chittagong.

2. The estimates of increase of revenue and cost of operations are to a large extent conjectural, but the Government of India is of opinion that His Honour the Lieutenant-Governor is justified in thinking that there is no risk of financial loss from the undertaking. Upon the facts before it, the Government of India is unable to see any reason why the proprietors and tenants of permanently-settled estates should be exempted from contributing their share of the expenses of the survey. At Rs. 300 per square mile the cost to each would be less than 4 annas per acre, and this they ought to pay without difficulty.

3. I am to suggest, for the consideration of His Honour the Lieutenant-Governor, that, if, as it is understood, no estate is to be exempted from boundary or traverse survey, it would probably be undesirable to leave it to the discretion of the Settlement Officer to decide whether the detailed survey of any compact permanently-settled estates should be omitted. Among other reasons, such an omission would materially vitiate the statistical returns from the whole tract, and would deprive the operations throughout of much of their value to Government. I am to suggest that at any rate no estate should be exempted from detailed survey on the authority of only the Settlement Officer, and without the express orders of the Local Government.

4. The Government of India concurs with His Honour that no orders need be passed in the matter of the identification of Mughi daghs pending the receipt of a report by the Settlement Officer after he has given a trial to the plan of working suggested by the Director.

5. On the important question of the method of assessment that should be followed, Mr. Finucane in paragraph 26 of his note proposes alternative systems, and suggests that the final selection between these should be postponed till after the ascertainment of the actual facts by the Settlement Officer on the spot. It will no doubt have occurred to him that, unless the Settlement Officer makes a careful examination and note of the circumstances of each estate at the time when the settlement record is drawn up, he may find it necessary to return to it from some distant part of the district to which his operations have subsequently been moved. It seems probable that where, as appears to be the case in Chittagong, rents are generally paid in cash, the first of the methods proposed by Mr. Finucane will be found to be the simpler and safer one to follow. Whether it should be adopted depends in the main on the Settlement Officer being able to ascertain to his satisfaction what

the actual rents are. It would be of much interest to the Government of India if His Honour the Lieutenant-Governor could see his way to favour it with a report on this point by the Settlement Officer, at the end of his first season in camp. He might (I am to suggest) show—(*a*) what the actual areas of temporarily-settled cultivation are in the tract he has gone through; (*b*) how much of this is included in the old leases, and how much is in excess of them; (*c*) what the existing assessment is; (*d*) what he finds to be the rents actually paid for each class of land by the tenant to the landlord with the resultant assessment of the rental on each property; and (*e*) whether the rents he has ascertained are, in his opinion, the rents actually paid. It would then be possible to foreseet with some degree of accuracy what the results of an assessment on the first method proposed by Mr. Finucane would be, and whether a remission of 30 per cent. would be fair both to the proprietor and to the Government. In the event of an assessment on this principle being found impossible, it may be necessary to assess on prices; but in that case much caution would be required, as fluctuations in cash rents often bear no constant proportion to fluctuations in the value of produce.

6. It is observed that the Board of Revenue has deferred recommendations and orders upon the subject of maintaining the records. This is a question to which the Government of India attaches great importance, and which I am to commend specially to the attention of His Honour the Lieutenant-Governor. It would appear from Mr. Finucane's letter that the difficulties may be surmounted in the case of the temporarily-settled estates, and as the permanently-settled estates are scattered over the same area it is possible that, as the work proceeds, a method may be devised whereby, even under the existing law, the same agency might maintain the record upon both classes of estates.

7. In conclusion, I am to say that the relations between the Survey and Settlement Officers will be those laid down in the letter from this Department, No. $\frac{342C-1}{21-}$ (Surveys), dated the 24th March 1890.

CHAPTER 4.

PROGRAMME AND ESTIMATES.

No. 952G.S., dated Chittagong, the 21st December 1890.
From—F. A. SLACK, ESQ., Settlement Officer, Chittagong,
To—The Director of Land Records, Bengal.

WITH reference to the verbal communications which have passed between us during the last two days, and on the understanding that the Khanapuri work will be under my direct management apart from the survey party, that the cadastral measurement will be finished by March next, that the settlement work will be finished by the 31st March 1893, that I shall be given the services of five Assistant Settlement Officers (viz. two for the last quarter of this year *plus* the years 1891-92, 1892-93, and three for the whole of the last two-named years), I have the honour to submit herewith the following estimate showing the total expenditure expected to be incurred on account of the settlement of the Saddar subdivision of the Chittagong district, and the amount required for each of the years from now till 1893-94.

2. Nothing has been provided for unforeseen expenses, such as the pay of the Government pleader whose services will undoubtedly be required to represent Government in such appeals as may be made against the orders of the Settlement Officers, where Government is the respondent. This may possibly be met from savings. The item put down for the cost of identifying 1,200 *mughee daghs*, in cases where such is necessary for the protection of Government interests, may also be more than what will eventually have to be incurred, but at present there are not enough data available to enable me to arrive at any definite conclusion upon this head.

3. In considering this estimate the following facts should be remembered:—

(*a*) There will be a large sum realized on account of process fees and court fees: probably about Rs. 30,000.

(*b*) Seeing that these proceedings will considerably increase the value of the permanent estates by enabling their owners to know what are their lands, a fact that most of them do not know at present, and that the area of such estates may be roughly taken at $\frac{2}{3}$ths of the cultivated area of the Saddar subdivision, the proprietors of these estates may be called on to pay $\frac{1}{3}$ths of the total costs of the survey and settlement parties.

(*c*) That the quick progress of the work may be delayed owing to the litigation in the courts of the Settlement Officer and his assistants being greater than what is now expected.

STATEMENT A.	Rs.	A.	P.
Pay of Settlement Officer for 27 months, at an average pay of Rs. 1,800 a month	48,600	0	0
Pay of two Assistant Settlement Officers for 27 months, at Rs. 300 a month each	16,200	0	0
Pay of three Assistant Settlement Officers for 24 months, at Rs. 300 a month each	21,600	0	0
Travelling allowance of Settlement Officer for 27 months, at Rs. 225 a month	6,075	0	0
Travelling allowance of Assistant Settlement Officers, two for 27 months and three for 24 months, at Rs. 100 a month each for eight months in each full year, and Rs. 135 a month for the four rainy months	14,000	0	0

Assistant Settlement Officer's establishment—

		Rs.			
1 Clerk at	Rs. 40 a month	...	40		
5 Muharrirs at	„ 20 „ each	...	100		
1 Daftri at	„ 7 „	...	7		
4 Peons at	„ 7 „ „	...	28		
2 Guards at	„ 8 „ „	...	16		
	Monthly cost	...	191		
2 Establishments for 27 months		...	...	24,066	0	0
3 Ditto for 24 „		...	...		

7. Settlement Officer's establishment for 27 months—

		Monthly cost. Rs.			
1 Head clerk at	Rs. 50 a month	...	50		
1 Accountant at	„ 30 „	...	30		
1 Head muharrir at	„ 25 „	...	25		
2 Muharrirs at	„ 20 „ each	...	40		
1 Bench clerk at	„ 30 „	...	30		
1 Bench muharrir at	„ 20 „	...	20		
1 Daftri at	„ 10 „	...	10		
4 Peons at	„ 7 „ each	...	28		
5 Guards at	„ 8 „ „	...	40		
			273	7,371	0	0

	Rs.	A.	P.
8. Travelling allowance of establishment as follows :—			
1. Settlement Officer's establishment, Rs. 70 a month for 27 months			
2. Assistant Settlement Officer's establishment, Rs. 50 a month for 27 months	8,190	0	0
3. Assistant Settlement Officer's establishment, Rs. 50 a month for 24 months			
9. Contingencies for 27 months as follows :—			
Country stationery 900			
Carriage of records and tents 2,600			
Purchase and repair of furniture ... 800			
Postage and telegram charges ... 1,300			
Office expenses 800			
Miscellaneous expenses 900			
Total ... 7,300	7,300	0	0
Total	1,53,402	0	0*
Add total of statement B ...	84,099	11	0
Add expenditure incurred up to date, and which will probably be incurred on 1st January 1891	29,406	3	7
Grand Total ...	2,66,907	14	7

* This sum is budgetted for as follows :—

	Rs.
For 1890-91, 2 months	11,362
„ 1891-92, 12 „	68,179
„ 1892-93, 12 „	68,179
„ 1893-94, 1 month	5,682
Total ...	1,53,402

* Of these sums $\frac{1}{4}$th has been put in the budget for 1890-91 and the rest in the next year.

F. A. SLACK,
Settlement Officer.

STATEMENT B.

	Rs.	Rs.	A.	P.
1. Khanapuri (for details, *vide* statement C)...	...	26,220	0	0
2. Record-writing (for details, *vide* statement D)	...	20,820	8	0
3. Attestation work of 16 lakhs of khasra numbers at 2½ numbers per acre on the assumed cultivated portion, at 12 annas per 100 numbers (*vide* statement E) ...	...	12,000	0	0
4. Terij preparation at Re. 1 4 per 1,000 numbers for 16 lakhs of khasra numbers	...	9,000	0	0
5 Preparing statistical statements 20(*a*), (*b*), (*c*), at 15 annas per 1,000 numbers for 16 lakhs of khasra numbers in each statement	...	4,500	0	0
6. Demarcation expenses—				
Preparation of khewat for 744 villages based on the list already incurred for 225 villages	2,418*			
Demarcation of 474 villages based on what has been incurred for 485 villages ...	3,842*			
Arrangement of zamindari and talukdari tauzis	420†			
	=	6,680	0	0
7. Kanungoes for publishing draft records, 2 readings, at 16 lakhs of numbers at 4 annas per 100 numbers, including cost of carriage of records	...	8,000	0	0
8. Tents for five Assistant Settlement Officers (all put in the budget for 1891-92) ...	...	1,879	3	0
9. Identification of 1,200 *mughee* daghs ...	...	1,000	0	0
Total	...	84,099	11	0

* Of these sums ⅛th has been put in the budget for 1890-91 and the rest in the next year.

† All of this has been put in next year's budget.

F. A. SLACK,

Settlement Officer.

Proceedings of a Meeting held at Chittagong on the 21st December 1890.

PRESENT:

D. R. LYALL, ESQ., *Commissioner of the Chittagong Division.*
A. W. B. POWER, ESQ., *Offg. ditto ditto.*
M. FINUCANE, ESQ., *Director of Land Records, Bengal.*
F. A. SLACK, ESQ., *Settlement Officer of Chittagong.*

1. It was agreed that the khanapuri work should be transferred from the Survey Department and put under the immediate direct control of the Settlement Officer.

2. There is no objection to completing the survey in the present working season.

3. As far as can be judged from the information before the meeting, a noabad taluk is a tenure and not an estate under the Bengal Tenancy Act; but the Collector should be required to report if the order passed by Mr. Dampier regarding the registration of such noabad taluks under the Land Registration Act has the effect of making them estates under the Bengal Tenancy Act or not.

4. If such noabad taluks are tenures, then the question of the allowance to be made the talukdars is strictly a question to be settled by the Settlement Officer; but the Settlement Officer should, referring to the former correspondence on the subject, prepare and submit a statement of facts showing how the rental payable to Government would be affected if 20 per cent. or 30 per cent. commission be given the talukdars, and Government should be asked to state what allowance on the assets they are willing to give the talukdars.

5. It was agreed that the lands forming the *nij jote* of the talukdar should be assessed at the same rate as that paid by his settled raiyats, or at the average rate paid by noabad talukdars' settled raiyats of that village.

6. Mr. Power and Mr. Lyall and the Settlement Officer were of opinion that as a matter of policy *rasadi* rentals should be discouraged owing to the multiplicity of petty accounts. The Director thinks it is not necessary to come to any conclusion on the subject at present, but, as far as the facts now before him enable him to judge, he considers that when the proposed rental of a taluk exceeds the old rental by more than 100 per cent., the new rental should be made to take effect progressively.

7. The meeting was of opinion that, assuming a noabad taluk is a tenure, the Settlement Officer should enter in the fair rent column, the existing rental, as the rental for the unexpired portion of the present settlement, and then the fair rental which he decides to be fair for the succeeding years.

8. If the records are to be maintained at all, they should be maintained by an establishment to be paid by Government.

9. The meeting was of opinion that the period of settlement should be for 30 years, but that for each khas mahal the term of settlement should be made to expire in different years. Mr. Lyall is of opinion that a permanent settlement should be offered to the holders of petty taluks where the area of waste is not more than 5 per cent. of the cultivated portion, and he also agrees with Mr. Power's opinion that if such permanent settlement is offered it should be made contingent on the holder's redeeming the Government revenue. The meeting also was of opinion that the Settlement Officer should report how many taluks, with their areas, come under this class, and if the holders are willing to carry out the terms above stated.

10. It was agreed that the Government Pleader should be required by the Settlement Officer to represent Government in such appeals as the Settlement Officer may consider necessaary, the Legal Remembrancer's general sanction being taken.

11. It was agreed that if the taluks are tenures then there was no necessity for taking kabuliyats from the tenure-holders, since the order fixing the fair rent and determining the incidents of the tenure has the force of a decree

12. The meeting was of opinion that, regarding the determination of the question as to what lands should be treated as excess, the Settlement Officer should use his own discretion, and should identify the 1,200 Mughee plots only where he finds this to be necessary.

Note by Mr. Finucane *on the Survey and Settlement of Chittagong.*

The total area of the Chittagong district, notified for survey and settlement, exclusive of Old Thana Ramu (which was surveyed in 1888-89) is, as far as known, 1,630 square miles. Of this area 1,060 miles was supposed to be "cultivation," or "cultivation interspersed

with waste," and an area of 610 square miles was supposed to consist of hill ranges and other extensive waste.

The traverse and cadastral survey of this area was begun last cold weather (1889-90), and there was completed during the field season ending in June 1890 :—

716 square miles of traverse survey.
400 ditto cadastral ,,

Of the 400 miles cadastrally surveyed, the writing of the khasras by the Survey Department (khanapuri) was completed for 239 miles.

2. There remains to be done :—

(*a*). The "khanapuri" or khasra writing of 161 square miles, which was measured and mapped last year.

(*b*). The cadastral survey of about 660 miles.

(*c*). The traverse and topographical survey of about 914 miles.

3. The total expenditure of survey on the area surveyed last year is stated by Mr. Grant, the Deputy Superintendent of Survey in charge, to be Rs. 1,13,594, classified thus :—

	Rs.	A.	P.	Per square mile.
Traversing	21,065	3	11	29·38
Stone embedding	2,460	2	9	3·43
Detailed survey	66,598	3	1	175·26
Khanapuri	6,915	5	8	28·93
Completion of cadastral maps and records	16 555	7	1	69·27
	1,13,594	6	6	306·27

The cost on the area cadastrally surveyed, of which the khasra writing and traverse survey were also completed, is Rs. 62,359, or Rs. 261 per square mile, against an estimated cost of Rs. 200 per square mile.

4. The highness of the cost is mainly due to the following causes :—

1*st*.—The smallness of the plots, which on an average measure only one-seventh of an acre each, while khasra entries

number 2½ to the acre. The cost of survey is necessarily increased by the smallness of the plots. A reference to the annexed table will show the extent to which the contract rate for measurement in the field is increased by the number of plots which go to the acre, the rate where the fields number seven to the acre being Rs. 62-8 per thousand acres, while, where the fields average one acre each, the contract rate is Rs. 31-4 per thousand acres, and where they average two acres each, the rate is only Rs. 5-3-4.

2nd.—The fact that all labour has to be paid for, and that the wages of labour in Chittagong are very high, also increases very much the cost both of survey and settlement. Three chainmen have to be allowed to each amin, each chainman receiving Rs. 8 a month. An amin receives Rs. 25 a month, and, owing to the smallness of the plots, is unable, in Chittagong, to complete the mere mapping of more than 14 acres a day, so that the cost of the chainmen is nearly as great as that of the amin himself. In other provinces, where plots aggregate one acre each, an amin can measure 640 acres per month with khasra writing; and as the villagers supply labour free, the cost of chainmen is saved altogether. The case then stands thus: an amin here measures without khasra writing (khanapuri) 320 acres a month for Rs. 25, and for this comparatively small area must be allowed 3 chainmen on Rs. 24 a month, that is to say, the mere measurement and mapping, without khasra writing, of 320 acres cost Rs. 49 in Chittagong. An amin of the same class in the Central Provinces would measure 640 acres for Rs. 25, and would be allowed by the Survey Department only one chainman on Rs. 4 a month; where, as in parts of the Central Provinces, the survey has been done by patwaris, the patwaris measure 320 acres a month each. They receive Rs. 8 a month themselves, and are allowed only one "mirdaha" on Rs. 4 a month, and are each accompanied by four of the villagers who give their labour free, so that the mapping and khasra writing of 320 acres cost Rs. 12 in the

Central Provinces, against Rs. 49 in Chittagong for mapping without khasra writing.

3rd.—A third cause of the extra expensiveness of work in Chittagong is in the complexity of tenures, which renders it extremely difficult for the survey amins to understand or write up the khasras.

In a small village of 320 acres, there are the following different descriptions of estates and tenures:—

1st.—Permanently-settled estates.

2nd.—Taluks paying revenue direct to Government, some settled for a period of 30 years and some for 60 years.

3rd.—Resumed lakhiraj estates.

4th.—Confirmed lakhiraj lands.

5th.—Raiyati holdings, the rents of which are paid to Government direct.

The lands embraced in these several descriptions of estates and tenures are not situated in separate compact blocks marked off by defined boundaries, but are all interlaced like squares in a chess-board, so that one plot in a village with an area of $\frac{1}{7}$th of an acre is part of a permanently-settled estate; the next plot with an area of $\frac{1}{7}$th of an acre is part of a temporarily-settled taluk; a third is part of a revenue-free estate; a fourth is part of an ordinary raiyati holding paying rent direct to Government. Further, the number of these petty estates is enormous. Some of the permanently-settled estates and taluks cover areas not exceeding an acre each, while the average area of all the estates and taluks of Chittagong is not more than ten acres each. The case is still further complicated by the fact that the same person is often co-owner as talukdar in a taluk with others, and again holds land as raiyat in that same taluk, paying rent, as raiyat, to himself and the co-sharer talukdars jointly. Again, the same individual may be the holder of a share of a permanently-settled estate and of a taluk, and be at the same time a raiyat and under-raiyat and holder of lakhiraj land in the same village. It is evident that the work of writing up the khasras and the preparation of the khewats or record of proprietary rights, where this perplexing net-work of tenures prevails, and there are no maps in existence, must be much more difficult and expensive than in a country like Bihar or the Central Provinces, where there is ordinarily a zamindar owing a whole village or a considerable

part of a village, and there are no intermediate tenures between him and the raiyats. It may be added that village sites are numerous and scattered, and they are surrounded by large clumps of bamboos; roads are few and unbridged; the country is intersected by khals, streams and rivers which form the principal means of communication; carts cannot as a rule be used. The difficulties of surveying a country like this are therefore far greater than in a country where the cultivation lies in open plains, and it is possible to run a straight line across from one side of the village to the other.

4th.—A fourth reason for the extra expensiveness of the survey work is in the fact that, owing to the causes mentioned above, the area measured by a survey party in a season is less than the outturn of the same staff in other districts, while the supervising agency is the same. In Chittagong, a party surveyed cadastrally only 400 miles last year, while the same party might have completed 700 miles in other parts of the country.

Measures to reduce cost of survey.

5. In so far as the high cost of survey is due to the number of plots, nothing can, I fear, be done to reduce it. It will have been observed that, though the number of plots measured averages seven to the acre, the number of khasra entries, that is to say, of separate units of land held by the one individual on a separate tenure, is only $2\frac{1}{3}$ to the acre. The difference is due to the fact that the people cannot or will not attend regularly and point out to the surveyors the area that constitutes the unit held by each man separately on a separate tenure, so that the amins are obliged to measure and map every plot of land as it is on the ground, though three of those plots may really constitute only one field, held by one individual, on a distinct tenure. As there is no village agency, there is no one official who can be compelled to attend with the amin and point out all the fields of a village, and if all the raiyats were to attend the whole time that the measurement is in progress, in order to point out their several fields, great hardship would be done them, and the amin's mapping would be impeded. Moreover, there are no practicable legal means of enforcing such attendance, and many of the owners and occupiers of land are, during the cold weather, away in Arracan employed as coolies, or at sea as lascars. It is therefore found cheaper to allow the amin to map

every separate plot which he sees on the ground having a separate boundary, and afterwards to depute another man to write up the khasrars when the mapping is completed. I visited thana Satkania with Mr. Slack, the Settlement Officer, and thana Patia with Mr. Slack, and Messrs. Grant and O'Sullivan, the Survey Officers, in the hope of being able to devise some means of reducing the number of plots now being separately measured and shown on the maps, but am unable to do so; neither can anything be done to reduce the cost of chainmen. A common coolie gets Rs. 8 a month in Chittagong, and chainmen cannot be paid less. It is out of the question to get free labour.

6. As regards the third and fourth causes of extra expense of survey in Chittagong, a partial remedy can be applied by transferring the work of khasra writing to the Settlement Officer, thus enabling the survey establishment to complete a larger area of field measurement and mapping than they are able to do with the supervision of the khasra writing also on their hands. It has been found that the khasras written last year, under the supervision of the Survey Officers, were in many cases incorrect, and that the work has had to be revised by the Settlement Officer; looking to the intricacy of the tenures, this is not to be wondered at. If the khasra writing (khanapuri) is transferred to the Settlement Officer, the Survey Officer, Mr. Grant, estimates that he will probably be able to complete the cadastral and traverse survey of all that remains to be done by March 1892.

	Rs.
For	1,77,418
Adding the amount already expended ...	1,13,594
The total expenditure for survey of 1,610 miles of traverse, 800 of topographical and 1,130 of cadastral* survey, will be	2,91,012 or about 4½ annas per acre in the total area surveyed.

Of this total, Rs. 1,36,594 will, it is estimated, be expended in the present financial year, and the balance, Rs. 1,54,418, in 1891-92.

* 70 miles extra of cadastral work is estimated for on account of extension of cultiva ion on the jungle tracts.

In the estimates submitted with my No. 1606T.A., dated 20th November 1890, the expenditure on survey for the present year is given at Rs. 1,17,731. The extra expenditure can, however, be met from savings in the estimated settlement charges of Orissa, where, owing to the fact that a Settlement Officer was not appointed in October as proposed, very little settlement work has been done; so that no additional allotment will be required for the extra expenditure which it is proposed to incur on survey in the present year.*

The area which it was supposed would have to be cadastrally surveyed is 1,060 miles, but 70 miles extra is estimated for, on account of concealed cultivation in the jungle tracts.

7. The effect of the arrangement now proposed will be that the survey will be completed by March 1892, instead of being extended to 1893, as originally proposed, and the cost will be Rs. 2,91,012, instead of Rs. 4,62,000, the amount which Colonel Steel recently estimated the survey will cost if the khanapuri is left in the hands of the Survey Department, and the work of that Department is thereby extended over another year. The Settlement Officer, Commissioner, and Deputy Superintendent of Survey (Mr. Grant) agree with me in the opinion that this change should be made, and it has been made in anticipation of sanction.

Settlement.

8. Mr. Slack now estimates the total cost of settlement (inclusive of the khasra writing to be taken over from the Survey Department) at Rs. 2,66,908, thus making the total cost—

	Rs.
(*a*) Survey	2,91,012
(*b*) Settlement	2,66,908
	5,57,920

or about 8½ annas per acree on the total area surveyed inclusive of waste and jungle. This estimate is still nearly a lakh of rupees in

* Colonel Strahan informs me that even with the sanction of the Local Government he cannot exceed the estimate of Rs. 1,17,731, and would prefer to throw the excess expenditure now required into next year's expenditure.

excess of the total amount sanctioned, in the Government of Bengal's No. 1075—423L.R., dated the 21st March 1890, but it is four lakhs less than was originally estimated by the local authorities, and it is only one-third of the cost of Sir Henry Rickett's settlement, which without any survey of the jungle tracts, and without traverse or cadastral maps of any portion of the district, cost over fifteen lakhs of rupees.

9. I have carefully gone over the items of Mr. Slack's estimate with him, and though I think he will have done well if he completed the settlement for the sum named, yet I am of opinion that the remuneration allowed is liberal even for Chittagong, while the tale of work demanded from each man is very moderate. I hope, as time goes on, and as his staff becomes more experienced, that he will be able to get more work out of them. At present he estimates that a khanapuri amin will not be able to fill in the khasra entries of more than 40 numbers a day, as against 150 to 200 elsewhere. Looking, however, to the great complexity of tenures, the pettiness of estates, the magnitude of their number, the unhealthiness of the climate, the want of a village agency, the absence of co-operation—if not passive resistance—on the part of the people, I do not think it would be safe to reduce Mr. Slack's present estimate or to assume that the survey and settlement will be done for less than the sum named. But it is to be observed that, of the total estimated outlay, about Rs. 30,000 will, it is expected, be recovered in the form of process fees and court-fee stamps. It is said by the Assistant Settlement Officer of Ramu that the raiyats are willing to pay eight annas a sheet for copies of their khatians. If this be so, Rs. 80,000 or more can be recovered in this way, and if the owners of permanently-settled estates are also called upon to pay part of the expense of survey and of the preparation of the record of rights of such estates (which cover three-fifths of the whole area), as Mr. Slack says they ought to be, it is probable that the net cost of the proceedings to Government will not exceed three-and-a-half lakhs of rupees, the estimated increase in revenue being Rs. 1,50,000.

Principles on which the settlement should be made.

10. In paragraph 26 of the note submitted to the Board with my No. 1199T.A., dated 26th October 1889, it was suggested that

one or the other of two methods of assessment of taluks might be adopted:—

(1) The existing rents paid by the raiyats to the talukdars may be ascertained, and a percentage on the aggregate rental (say 30) may be allowed to the talukdars, the balance being fixed as the revenue payable to Government. This method of assessment would put the talukdars in as favourable a position as the proprietors of temporarily-settled estates, and it is difficult to see what grounds they could have for objecting to it.

Talukdars are owners of holdings averaging ten acres each which they hold direct under Government. They differ from raiyats in that their holdings are liable to summary sale for arrears of the rent or revenue due to Government.

(2) The second method of assessment would be to take the rate per droon fixed 50 years ago, and to increase it in proportion to the rise in prices of staple food-crops, which has occurred during that period. This method of assessment would put the talukdars in as favourable a position, with reference to Government, as their occupancy raiyats are in with reference to them.

On these suggestions the Government of India, in paragraph 5 of the Hon'ble Mr. Bennet's No. $\frac{362R}{100-4}$, dated 2nd June 1890, remarked that where, as in the case in Chittagong, rents are generally paid in cash—

Page 103, *supra*.

"it seems probable that the first of the methods proposed by Mr. Finucane will be found to be the simpler and safer one to follow. Whether it should be adopted depends in the main on the Settlement Officer being able to ascertain to his satisfaction what the actual rents are. It would be of much interest to the Government of India if His Honour the Lieutenant-Governor could see his way to favour it with a report on this point by the Settlement Officer at the end of his first season in camp. He might show (*a*) what the actual areas of temporarily-settled cultivation are in the tract he has gone through; (*b*) how much of this is included in the old leases, and how much is in excess of them; (*c*) what the existing assessment is; (*d*) what he finds to be the rents actually paid for each class of land by the tenant to the landlord with the resultant assessment of the rental on each property; and (*e*) whether the rents he has ascertained are, in his opinion, the rents actually paid. It would then be possible to foresee with some degree of accuracy what the results of an assessment on the first method proposed by Mr. Finucane would be, and whether a remission of 30 per cent. would be fair both to the proprietor and to the Government. In the event of an

assessment on this principle being found impossible, it may be necessary to assess on prices; but in that case much caution would be required, as fluctuations in cash rents often bear no constant proportion to fluctuations in the value of produce."

11. Mr. Slack has collected the information asked for by the Government of India for 22 villages in the Sadar subdivision and 35 villages in Old Thana Ramu, and statements B and C, in which it is exhibited, are annexed to his report, dated 3rd January 1891. It will be seen that, as regards the Sadar subdivision, the existing rent or revenue payable by the talukdars to Government is Rs. 1,433 for an area of 1,740 acres, while the rent paid by their raiyats to them, plus the rents of the lands in the khas possession of the talukdars themselves, assessed at the average rates paid to these talukdars by their occupancy raiyats, amounts to Rs. 3,472, or 142 per cent. over and above the revenue paid by the talukdars to Government. The rents actually collected, apart from the assessment of lands in the khas possession of the talukdars, amount to Rs. 2,962, or more than double the revenue they now pay to Government. If an allowance of 20 per cent. were made to the talukdars, the new revenue payable by them to Government would be 93 per cent. over that which they now pay, and if 30 per cent. allowance were made, it would be 69·6 per cent. over what they pay at present. If the assessment were made on the second system described above, the increase would be 62·6 per cent. In Old Thana Ramu the revenue paid at present in 35 villages is Rs. 10,670, and the gross assets are Rs. 22,412. By assessing the new revenue on the first principle above described, the increase would amount to 68 per cent. if an allowance of 20 per cent. were made on the assets, and to 47 per cent. if 30 per cent. be allowed. This increase, it will be noticed, is not mainly due to extension of cultivation, but to the enhancement of the rents of their raiyats, effected by the talukdars during the currency of the settlement which is about to expire.

12. By assessing on the second principle, that of rise in prices, the revenue would be 62 per cent. in all cases. The evidence of rise in prices is not, however, satisfactory. The increase of revenue will probably be greater by assessing on the principle of taking the rents actually paid by the raiyats to the talukdars, plus the fair rent of the lands in khas possession of the talukdars themselves, as the assets, and by then allowing the talukdars on these assets such percentage as may be determined upon. But whatever the difference in results may be,

the system of assessment on rents actually paid appears to be the more satisfactory one. There is no difficulty in ascertaining what the rents actually paid are, as most of the raiyats hold under pattas from talukdars, and produce them before the Settlement Officer.

Percentage of assets to be allowed to the talukdars.

13. The question then arises—what percentage on the assets should be allowed to the talukdar? The determination of this question in some degree depends on whether the taluks are estates* within the meaning of section 3(1) of the Tenancy Act, or tenures as defined in sections 3(2) and 5(1). If they are estates, then "Government can take such portion of the assets as it thinks fit;" but if they are tenures, the Settlement Officer is bound to settle judicially the fair rent payable for them. There appears to be no doubt that the taluks of Chittagong are tenures and not estates. They are not registered in the Collector's Registers A, B, C and D, prepared under the Land Registration Act, and they were let originally by the proprietor (Government) for the purpose of collecting rents from the raiyats, or bringing the lands under cultivation by establishing tenants upon them. This being so, a fair rent must [under section 104(2)], be settled judicially by the Settlement Officer for these tenures on the principles laid down in section 7(1) of the Tenancy Act, in the same way as he is bound to settle fair rents for raiyats and other tenants, and it is not open to Government to direct him, in settling fair rents for taluks, to grant any particular percentage of allowance on the assets. Section 7 (1) of the Act prescribes that the Settlement Officer shall leave to the tenure-holder as profit not less than 10 per cent. of the balance which remains after deducting from the gross rents the expenses of collecting them, and he shall have regard to certain other considerations, such as the improvements made by the tenure-holder or by his predecessors in interest. Where estates are let out in farm in Chittagong, 20 per cent. on the gross rental is allowed for cost of collecting and the risk of bad debts; but in the *khas* mahals of Chittagong where rents are realised by Government from raiyats direct, the cost of collection is less than 10 per cent. It would therefore appear that the talukdars are entitled by law to at least 20 per cent. on the gross

* *Estate* means land included under one entry in the General Register of revenue-paying land maintained under the law for the time being in force by the Collector.
Tenure is the interest of a person who has acquired land from a proprietor to hold it for the purpose of collecting rents or bringing it under cultivation by establishing tenants upon it.

assets, and they may be entitled to more where they, or their predecessors in interest, have made improvements at their own expense, and by means of such improvements raised the rentals of their raiyats to the figure at which they now stand. Under the circumstances, and though Government is not in a position to lay down by executive order the percentage which the Settlement Officer is to allow the talukdars on the gross assets, yet Government may, I think, signify, as proprietor, its willingness to accede to an allowance of from 25 to 30 per cent. on the gross assets, according to the circumstances of each taluk, and having regard to whether the talukdar is, or is not, bound to keep up embankments. The Assistant Settlement Officer of Old Thana Ramu says the talukdars of that place would be glad to take settlement on these terms. The Commissioner (Mr. Lyall) at first was inclined to think that not more than 20 per cent. should be given, because the talukdar's allowance was fixed in thana Chakaria (which was settled by Mr. Fasson in 1877) at 20 per cent ; and if a larger allowance be now made to talukdars elsewhere, those of Chakaria may consider themselves aggrieved. But it must be remembered that Mr. Fasson did not assess on the rents actually paid, but according to rates evolved from calculations of the value of produce and other considerations of the kind, and his rentals worked out in this way were less than those actually paid. Further, after conclusion of Mr. Fasson's settlement, Government was disposed to raise the talukdars' allowance to 25 per cent.,* and would have done so were it not assured that a certain percentage of waste and rent-free land had been thrown into each taluk, which waste the talukdar might clear during the currency of the settlement. The statements annexed to Mr. Slack's report show that, for the taluks regarding which the facts are known, an allowance of even 30 per cent. would give an enhancement of 47 per cent. in Old Thana Ramu on the present revenue, and of 69 per cent. in the Sadar subdivision of Chittagong. It would not be safe to generalise from these latter taluks to the whole of the Sadar subdivision. The Settlement Officer has been asked to submit statements giving the facts for a larger number of taluks at the end of this cold-weather ; but meanwhile it is necessary that fair rents should be settled for the taluks of which the records are ready, and it is, I think, desirable that, as regards them, the Settlement Officer should be told that though Government cannot, by executive order, prescribe to him

* Mr. MacDonnell's No. 486T—R, dated 25th September 1882, to the Board.
[Noabad Selections, Vol. IV, p. 27.]

the allowance on the assets to be given to talukdars in settling fair rents for them, yet it is willing to allow from 25 to 30 per cent. even where the talukdars may not be strictly entitled in law to so large a percentage.

Is it necessary to take formal engagements from the talukdars?

14. It is to be observed that the talukdar's formal assent to the fair rentals fixed by the Settlement Officer is not necessary, nor is it necessary to take kabuliyats from them as was done in settlements under the old law. The fair rents settled by the Settlement Officer are legally binding on the talukdars without any kabuliyats, and whether they assent to them or not. The talukdars can appeal to the Special Judge within 30 days of the Settlement Officer's order fixing fair rents for them; but if the rents settled are upheld by the Special Judge on appeal, or if no appeal is preferred, then the rents fixed are binding on the talukdars and raiyats without any formal engagement.

Should enhancements be made gradual?

15. Where the new rental payable by individual talukdars to Government as settled by the Settlement Officer, on these principles, is more than double the old rental, it would, I think, be desirable that the increase should be made progressive. The Commissioner, Mr. Lyall, and the Officiating Commissioner, Mr. Power, as well as the Settlement Officer, are, on principle, opposed to progressive rents, as they give trouble in calculation, and the increase over the first instalment is often overlooked when the time for realizing it comes. Progressive rents may be open to objection in theory; but, as a matter of practical expediency, it seems better that the trouble involved in calculating the instalments of increase should be incurred than that hardship be caused by too sudden an increase on the one hand, or that Government revenue be sacrificed on the other, by foregoing altogether the increase over any particular percentage of the present revenue. Section 8 of the Tenancy Act gives the Settlement Office discretion to make the increase gradual, and I am disposed to think it would be wise for him to exercise that discretion. The statements annexed to the Settlement Officer's report show that in some case the rentals now paid to Government by the talukdars will be trebled and quadrupled. It may be said that the talukdars have enjoyed large profits for many years, and, therefore, that there is no hardship in now

assessing them at the full amount to which Government is entitled but it must, on the other hand, be borne in mind that Sir Henry Ricketts' settlement was not made on the basis of the rentals then existing; that the talukdars have gone to the expense of bringing waste land under cultivation by settling raiyats upon it; that most of them are people of small means, of the same class as the raiyats themselves, and are in almost every case actual cultivators as well as talukdars. A sudden increase in the rental paid by them to Government of more than 100 per cent. must therefore affect their means of subsistence and cause hardship unless the increase is made gradual. The Rent Commission, in paragraph 61 of their report and sections 10 and 24 of their draft Bill, indicated their opinion as to the steps by which, and the amounts by which, the increase should be made in such cases; and though the precise percentages were omitted from the Tenancy Act as passed, the fact that discretion is given to the Settlement Officer to make the increase gradual, indicates that the view of the Legislature was that the principles laid down in the Bill, as it originally stood, should not be overlooked. It is true that Government has not the power to direct the Settlement Officer to make the increase gradual in any particular manner, but as proprietor, and as one of the parties interested, it has power to indicate the steps by which it is willing to agree that the increase may be made. I am, for these reasons, of opinion that where the new assessment is more than double the amount hitherto paid, the increase should be made gradual; but as the Rent Commission pointed out, this rule need not apply where the increase is due to the fraudulent occupation of land which never was settled with the talukdar.

Settlement of rents of raiyats holding under talukdars or under their under-tenure-holders (itmamdars).

16. The rents now paid by their raiyats to the talukdars, which are either ascertained from the pattas or admitted, are, as a rule, as high as the land can afford to pay. They are, therefore, presumed by the Settlement Officer to be fair and recorded as such. In some few cases it has been found that the talukdars or their under-tenure-holders, the itmamdars, have recently given their raiyats pattas authorising them to hold at fixed and specially low rates. This was probably done with a view to keeping down their own assessment, at the present settlement, and on receipt of *nazarana*. These pattas are not binding

as against Government, and the lands for which they were given should in calculating the assets to be made the basis of the rent payable to Government by the talukdars, be assessed at the rates paid by other raiyats of the same class in the village. The talukdars had no power to give leases fixing rent beyond the term of their own settlement.* It may be doubted, looking to the wording of section 191 of the Tenancy Act, whether such leases are binding even as against the talukdars themselves. But whether they are or not binding as against the talukdars, it is the duty of the Settlement Officer to settle a fair rent for the land and assess the talukdar's rent upon it, leaving the lessees, if they wish, to seek a remedy against the lessors in the Civil Courts.

* See section 191 of the Tenancy Act.

17. Itmams or permanent under-tenures have also been created, in some cases, by the talukdars during the currency of the settlement. These itmams have no effect as against Government. Such itmams should be recorded as under-tenures created by the talukdar without authority, and therefore not binding on, and not recognised by, Government. As against the talukdar, the itmamdar has whatever rights are given by the contract under which he holds, and no more. The tenants of itmamdars should be recorded as settled or non-occupancy raiyats, as the case may be, and not as under-raiyats, and the rents paid by the raiyats should in such cases be made the basis of assets, on which the rental payable by the talukdar to Government is to be fixed, and not the rents paid by the itmamdar to the talukdar. Where, however, an itmam or other under-tenure was recognised in the last settlement, it should also be recognised now, and it is the rent paid by the itmamdar to the talukdar which must be taken as the basis of assets in such cases, and not the rents paid by the raiyats.

Settlement of rents of raiyats holding under Government direct.

18. The existing rents paid by raiyats holding under Government direct which are known and recorded are, as a rule, held to be fair. In exceptional cases, in which it is found that the existing rents are unduly low, the Settlement Officer enhances them on the ground and to the extent specified in the Tenancy Act.

Maintenance of the records.

19. The Commissioner, Officiating Commissioner, and Settlement Officer are of opinion that it is absolutely impossible to create in

Chittagong a local agency, such as that of patwaris, for the purpose of keeping the records corrected from year to year. Looking to the fact that there is no trace left of such agency in Chittagong at present, and to the fact that there are five Khas Tahsil Deputy Collectors with subordinate office establishments, employed in the collection of rent from the Government raiyats and from the talukdars of Chittagong, I am of opinion that the simplest and indeed the only practicable way to maintain the records will be to strengthen the khas tahsil establishment by appointing an amin on Rs. 20 a month for every 100 square miles of the cultivated area, for the sole purpose of correcting and maintaining the records. The talukdars will be bound, under the terms of the settlement, to furnish the information required, and the amin can go round and collect it himself from them on the ground, with the maps and records in his hands. The proprietors of permanently-settled estates are not legally bound to furnish the information requisite in order to maintain the records corrected, but having regard to the fact that these estates are intermixed with the taluks and khas lands, and that they are being mapped, and that a record of rights of them is being prepared, it is probable that the amin can collect the necessary information in the same manner as a patwari does in the North-Western Provinces. The returns to be prepared may be those proposed in my No. 1650T.A., dated 29th November 1890, which are not of a complex character. The cost would be per 100 square miles—

	Per mensem.	Per annum.
	Rs.	Rs.
Amin's salary at	20	240
One chainman at	8	96
Paper and contingencies at ...	2	24
		260

or Rs. 3-9-0 per square mile per annum. This sum would have to be paid by Government. The amin's work can be supervised by the Khas Tahsil Deputy Collectors, and the information gathered can be verified by enquiry from the raiyats. If it be found that the records can be corrected in the manner indicated, recourse to legislation will not, as far as Chittagong is concerned, be necessary.

Term of settlement.

20. The usual term of temporary settlements is 30 years. The term of settlement of some taluks in Chittagong has already expired, and that of others situated in the same thana will expire in different years between the present time and 1898. It is proposed that the period of settlement of all taluks, of which the present settlement expires before 1898, be so regulated that the new settlements of all taluks in the same thana may expire in the same year. That year should not be the same for all thanas. For example, all the new settlements of Old Thana Ramu may be made to expire in 1926;* those of thanas in the north of the Sadar subdivision in 1927; those south of the subdivision in 1928. The system adopted at the last settlement, under which the term of settlement of different taluks in the same local area expires in different years is now causing great inconvenience. The inconvenience is in this, that the Settlement Officer is bound to fix a fair rent which, under section 113 of the Act, cannot, in the case of occupancy raiyats, be enhanced for 15 years. Now, the present settlement of one taluk in the same thana expires in 1892, another in 1893, another in 1894, and so on, and the Settlement Officer must either ascertain the present assets and leave it to another officer some years hence to fix the fair rent of such taluks, on the expiration of the term of the present settlement, or he must now fix a fair rent and thus obviate the necessity of having the work done over again when the current settlement expires. The most convenient course will be either to record in the draft records the rent now paid by the talukdar as the fair rent for the period that remains of the present settlement, and to record the new rent which he may be assessed, as fair rent, as the rent payable from the date of expiration of the current settlement until such time as a new settlement is made, and to take an agreement from the talukdar under which he will bind himself to pay the new rent on the expiration of the current settlement, or—to simply ascertain now what the fair rent is, and keep the records corrected from year to year till the current settlement expires, and then publish the records and enforce the new rent.

* This will give a term of something more than thirty years in the case of taluks expiring before 1898, and thirty years minimum term in all cases.

21. A similar difficulty arises with reference to the settlement of rents of raiyats in such taluks. If their rents are settled now, they will run 15 years from the date of settlement, and the talukdar will be able to enhance them long before his own rent can be enhanced. I think

that it should be made a condition of the settlement with the talukdars that they shall not enhance their settled raiyats' rents until their own rents are enhanced by Government.

Should a permanent settlement be made in any case.

21. The Commissioner has suggested that a permanent settlement should be made of all taluks in which the uncultivated land is now less than 5 per cent. of the total area. The Officiating Commissioner and Commissioner are both of opinion that, if this concession is made, it should be on the condition that the talukdar shall in such cases redeem the revenue. Under existing orders the proprietors in Chittagong of permanently-settled estates assessed to less than one rupee revenue, may, in order to disembarrass the revenue roll of these petty estates, redeem all future payments by one payment of 25 times the revenue. The same rule may possibly be applied with advantage to temporarily-settled taluks, but whether the rule should be extended to all taluks, of which the uncultivated area is less than 5 per cent. of the total area, is a question on which it is not possible to form an opinion till the number and area of such taluks are known, and it has been ascertained whether the talukdars are willing to redeem. The Settlement Officer has been requested to report the number and area of such taluks.

Identification of mughee daghs.

22. The Settlement Officer and Commissioner are now of opinion that the identification of mughee daghs will not be necessary save in exceptional cases. I have always been of this opinion.

Staff of Assistant Settlement Officers.

23. The total area of land under cultivation or under cultivation interspersed with waste, exclusive of Old Thana Ramu, which is to be brought under settlement, is now estimated at 1,130 square miles. Of this area, the survey and records of 239 miles are ready for settlement. Mr. Slack requires the services of two Assistant Settlement Officers at once, and of three more from 31st of March next. In anticipation of sanction, Babu Romesh Chunder Das, Officiating Sub-Deputy Collector, who was lately employed as second Settlement Officer in the Sunkerpore Ward's Estate, and Mr. A. K. Raye, who was recently employed as Assistant Settlement Officer in Puri, and was previously employed on the settlement of Angul and of the Maldwar estate in

Dinajpur, have been directed to report themselves to the Settlement Officer of Chittagong. The pay of the former is Rs. 100 *plus* special settlement allowance of Rs. 100, total salary Rs. 200; and of the latter the pay is Rs. 250 *plus* special allowance of Rs. 100, total Rs. 350. As regards the remaining three Assistant Settlement Officers, one will be available on the conclusion of the settlement of Old Thana Ramu in Special Deputy Collector Babu Jogendro Kumar Bose, whose salary is Rs. 250. For the fourth Assistant Settlement Officer, Sub-Deputy Collector Babu Durga Churn Ghose, who was formerly employed in the settlement of Old Thana Ramu, may be appointed on a pay of Rs. 200 *plus* the special settlement allowance of Rs. 100, total Rs. 300. For a fifth Assistant Settlement Officer Babu Jogendro Nath Chakravarty, Sub-Deputy Collector of Burdwan, may be appointed. He has applied for employment on settlement duty. He was formerly engaged on settlement work in Noakhali, and is highly spoken of by officers under whom he served. His pay is Rs. 150, and he will be entitled to a special allowance of Rs. 100 a month.

M. FINUCANE,
Director of the Department of Land Records and Agriculture, Bengal.

CALCUTTA,
The 22nd January 1891.

No. 86T.A., dated Calcutta, the 28th January 1891.

From—M. FINUCANE, ESQ., C.S., Director of the Dept. of Land Records and Agriculture, Bengal,

To—The Secretary to the Board of Revenue, L. P.

I HAVE the honour to submit for orders a note prepared by me during a recent visit to Chittagong on the survey and settlement of that district. In the note* submitted with my No. 1199T.A., dated 26th October 1889, pargrapah 18 it was proposed that the survey and settlement operations should be extended to 1894. It is now proposed with a view to reduce the cost of supervision, that the work of writing up the khasras should be transferred to the Settlement Officer; that the survey be completed by March 1892, and the settlement by March 1893. The Commissioner, the Settlement and the Survey Officers agree with me in the

*Page 81, *supra*.

opinion that it is desirable that the khasra writing should be done by the Settlement Officer, and in anticipation of sanction I have, with the assent of Colonel Strahan, instructed the Settlement Officer to take over charge of this work. For the reasons stated at length in the annexed note, the estimate of expenditure on survey and settlement will be Rs. 5,57,920, instead of Rs. 4,58,900 already sanctioned. Of the estimated expenditure, however, Rs. 30,000 will, it is expected, be recovered in the shape of court and process fees, and Rs. 80,000 for copies of the khatians to be given to the raiyats and talukdars. If the proprietors and raiyats of permanently-settled estates are called upon to pay for the costs of the survey and of the preparation of a record of rights of such estates, three-fifths of the total expenditure will be recoverable from them; so that the net cost to Government will ultimately be less than the amount sanctioned.

2. The points on which orders are now required are the following:—

(*a*) Is the transfer of the work of khanapuri to the Settlement Officer sanctioned?

(*b*) Is the revised estimate sanctioned?

(*c*) Is the revised programme by which the work will be completed in 1893, or early in 1894, sanctioned?

(*d*) Are taluks to be treated as estates or tenures? In either case, should assessment be made on the basis of assets, and should the Settlement Officer be informed that Government is willing to allow 25 to 30 per cent. to talukdars on the assets?

(*e*) Where the new rent or revenue of a taluk is more than double the old rent or revenue, should the Settlement Officer be informed that Government wishes to have the increase made gradual?

(*f*) Where the current settlement of a taluk will not expire for some years, between the present time and 1898, should the Settlement Officer now settle what is to be regarded as the fair rent on the expiration of the current settlement, and enter in the draft records the existing rent, as the fair rent up to the expiration of the current settlement, and after that period the new rent assessed by him; or should he now assess the fair rent and keeping the records corrected from year to year, finally publish

the records of such taluks only when the term of settlement is about to expire?

(*g*) Are the period of settlement and conditions proposed in paragraph 20 of the annexed note approved?

(*h*) Is the method proposed in paragraph 19 for maintaining the records approved?

(*i*) Is there any necessity to take kabuliyats from the talukdars in cases of taluks of which the current settlement has expired?

(*j*) Should the Government Pleader be instructed to appear before the Special Judge, whenever requested by the Settlement Officer to do so, in appeal from his decisions?

(*k*) Is the entertainment of five Assistant Settlement Officers from the beginning of April 1891 approved, and are the nominations made in paragraph 23 accepted?

No. 270A, dated Calcutta, the 16th April 1891.

From—C. W. BOLTON, ESQ., Offg. Secy. to the Board of Revenue, L. P.,
To—The Secretary to the Government of Bengal, Revenue Department.

I AM directed to submit the accompanying copy of a letter, No. 86TA, dated the 28th January last, with enclosures, from the Director of Land Records, and to offer the following remarks on the questions referred for orders. The Board deemed it necessary to call for the opinion of the local officers, and also to obtain a further report from the Director on some points. Mr. Finucane's reply was unfortunately delayed, as he explains, through an oversight in his office, and only reached the Board on the 9th instant. This explains the delay in addressing the Government, which the Board regret. The points summarised in the Director's letter will be noticed in their order and as succinctly as possible.

THE HON'BLE MR. F. M. HALLIDAY.

2 (*a*). The Board agree that the transfer of the work of khanapuri to the Settlement Officer will conduce to economy, and approve the change which has already been carried out in anticipation of sanction.

3 (*b*). The smallness of plots, the complexity of tenures, and the high cost of labour in Chittagong render the cost of the operations more expensive than they would be in perhaps any other district of Bengal, and the experience already acquired shows that the previous

estimate must be largely increased. The revised estimate of Rs. 5,57,920 now submitted may be accepted. It is possible that, as the work progresses, the khanapuri amins will be able to do more daily than Mr. Slack expects; but the Board agree with the Director that it would not be safe to reduce his estimate of cost under this head. The question of levying part of the cost of the operations from the owners and tenants of the permanently-settled estates cannot, the Board think, be disposed of at present. These parties are liable, under section 114 of the Tenancy Act, but the area of their lands included within the operations cannot be precisely determined until the survey is completed. The Settlement Officer should report specially on the matter at that time.

4 (*c*). The revised programme of work, which anticipates the completion of the survey by March 1892, and of the settlement by March 1893, or early in 1894, considerably reduces the time at first estimated for the completion of the operations; but as both the Director and the Settlement Officer think that it can be worked up to, it may be accepted, in the hope that no unforeseen difficulties will arise to delay the progress of work. The Director should keep himself informed of the progress of both the survey and settlement by requiring the submission of punctual periodical reports from the Settlement Officer, and the latter must also exercise constant and strict supervision over his subordinates.

5 (*d*). Taluks should, in the Board's opinion, be treated as tenures and not estates. From the correspondence on pages 66 and 67 of Volume III of the Selections of Correspondence regarding the resettlement of Noabad lands,* it will be observed that they were recognized by Government to be tenures saleable under the provisions of Act VII (B.C.) of 1868. The Board, in their proceedings of the 11th March 1882, quoted under section 2 of the Act in the Land Registration Manual, directed that they should be deemed for the purposes of the Act to be estates, and registered in the General Register of revenue-paying lands; but this order was passed for the sake of convenience, and cannot *per se* have given the taluks the status of estates. The taluks, moreover, have never been entered in the Register of revenue-paying lands. The whole of the lands embraced in the Khas Mahals under each separate Khas Tahsildar have been shown in the Register as one estate, and the taluks comprised in each such estate were entered separately in subsidiary

* No. 301A, dated 25th April 1878, from the Board to the Government. No. 110T, dated the 30th April 1878, from the Government to the Board.

registers kept in the Khas Tahsil office. The local officers are all agreed that the taluks are tenures. With regard to the allowance which should be made to the talukdars, the Board are of opinion that it should be fixed for all at 30 per cent. of the gross assets. The settlement will cause a considerable enhancement of the rents of the talukdars, and they should be treated with liberality. The allowance of 30 per cent. would still leave the Government a large increment of rent, and it would be unwise to provoke discontent by a larger reduction of the balance left to the talukdars. The assessment of the taluks should, as the Director suggests, be made on the rents actually paid by the raiyats, and those which would be payable by the talukdars according to the same rates for the lands held by themselves.

6 (*e*). The Board agree with the Director that the hardship which must unquestionably accompany enhancements exceeding 100 per cent. should be mitigated by making the enhancements progressive; and they would apply the rule to all cases, whether the increase of rent be due to unauthorized cultivation of excess lands or not. It may be urged on behalf of the talukdars who have encroached on waste that while they have profited by their encroachments, they have also done some good by extending cultivation and increasing the food supply; and that, if they have hitherto been allowed to enjoy the excess lands rent-free, the fault lies in a great measure with ourselves for having omitted to assess them. It must be remembered also that the large number amongst them who cultivate their own taluks are, save in name, ordinary raiyats; that encroachments by such raiyats are common in private estates; and that, in our settlements of Wards' estates, raiyats found in possession of excess lands have been dealt with leniently and allowed a percentage of such lands free, under a general assumption that the excess may partly result from stricter measurement under our present surveys. The Board think, therefore, that the concession of progressive enhancement should not be withheld from any of the talukdars. It would be for the Settlement Officer to fix the number of years in each case.

7 (*f*). The Board approve of the first procedure suggested by the Director for settling the taluks of which the current settlement will not expire until the conclusion of the present operations. The Settlement Officer should now settle what is to be regarded as the fair rent on the expiration of the current settlement; and the draft records should show the existing rent as the fair rent up to the expiration of the current settlement, and after that the new rent.

8 (*g*). With regard to the term of settlement, I am to annex copies of special reports* submitted by the Commissioner and the Settlement Officer. Mr. Lyall advocates the permanent settlement of taluks in which less than 5 per cent. of waste is now found, but his view is not shared by the Settlement Officer. The Board agree with Mr. Slack, and think that a settlement for 30 years would adequately meet the claims and expectations of the talukdars. They have no right to permanent settlement, and would apparently not be disposed, as Mr. Slack points out, to amalgamate their taluks with their estates, where they are also owners of estates, and without such amalgamation a vast number of new petty estates would be added to the revenue roll, causing great expense and trouble in keeping up the land revenue accounts of the district. Mr. Lyall's proposal is, moreover, not of a definite character. In the letter, of which a copy is annexed, he apparently suggests that permanent settlement should be conceded to all taluks having less than 5 per cent. of waste; but at the meeting which was subsequently held at Chittagong (*vide* the proceedings appended to the Director's letter), the proposal was restricted to petty taluks, without any attempt, however, to define what tenures were to be included in that description. Permanent settlement, again, was proposed for these taluks only on the condition of the Government revenue being redeemed. If, however, the Government revenue were redeemed, the talukdars would acquire absolute proprietary rights and need no settlement.

* Enclosures to the Director's last report.

9. The proposal to regulate the term of settlement so as to make the new settlement of all taluks in the same thana expire in the same year is good, but the Board think that the present opportunity should be taken to fix the same year for the expiration of all settlements throughout the district. Nothing is gained by renewing the settlements for terms ending at different periods, and it seems desirable that, as the whole district is being settled on the same principles, a uniform date should also be fixed for the termination of the new settlement. That date should be the year 1928, a term of full 30 years being thus allowed for taluks the settlement of which does not expire until 1898. For other taluks the term of 30 years would be exceeded, but the excess of a few years may well be conceded in view of the large increase in the rental. The Board observe from paragraph 4 of Mr. Lyall's letter annexed, that he also was disposed to recommend that the term of 30 years should be reckoned from 1898.

10. In his subsequent letter the Director has withdrawn his suggestion that it should be made a condition of the settlement that the talukdars should not enhance the rents of their settled raiyats until their own rents are enhanced. Under the law the rents now settled will remain in force for 15 years, but the talukdars would not be debarred from enhancing after that period, and there is no reason why the Government should seek to deprive them of their legal right to enhance. The Board agree with the Director. If the restriction were imposed on the talukdars, it would afford a ground for complaint and dissatisfaction.

11 (*h*). In his subsequent report the Director has submitted extracts from reports by the Commissioner and the Settlement Officer, which discuss a proposal to add to the khas tahsil establishment officers under the name of patwaris, who are to collect rents as well as maintain the records. This matter requires further examination, and the Board propose submitting a separate report.

12 (*i*). The Board agree with the Director and the local officers that it is unnecessary to take kabuliyats from the talukdars.

13 (*j*). The Legal Remembrancer has authorized the Government Pleader of Chittagong to appear before the Special Judge whenever requested by the Settlement Officer to do so in appeals against his decision.

14 (*k*). The Director has informed the Board that on the occasion of His Honour's visit to Chittagong it was decided to place the following officers at the disposal of the Settlement Officer:—

Mr. C. G. Allen	...	Assistant Collector.
„ A. K. Raye	...	Deputy Collector.
Babu Romesh Chandra Das	...	Sub-Deputy Collector.
„ Durga Charan Ghose	...	Ditto.
„ Jogendra Kumar Bose	...	Special Deputy Collector.

Mr. Allen's deputation has already been gazetted. Mr. A. K. Raye is ill, and has been granted leave by the Commissioner in anticipation of sanction. He will not return to Chittagong. A notification appointing the three remaining gentlemen to be Assistant Settlement Officers is herewith submitted for early publication.

No, 723L.R., dated Calcutta, the 28th May 1891.

From—C. E. BUCKLAND, ESQ., Offg. Secretary to the Govt. of Bengal, Revenue Department,

To—The Secretary to the Board of Revenue, Land Revenue Dept.

I AM directed to acknowledge the receipt of your letter No. 270A, dated 16th April 1891, with enclosures, in which the Board submit, for the orders of Government, certain questions connected with the settlement of the Chittagong district, and in reply to communicate the following remarks and orders of the Lieutenant-Governor.

2(*a*). The Lieutenant-Governor confirms the transfer of the work of khanapuri to the Settlement Officer, which has already been carried out.

3(*b*). His Honour accepts the revised estimate of cost, amounting to Rs. 5,57,920, now submitted by the Board, viz., Rs. 2,91,012 for the survey, and Rs. 2,66,908 for the settlement proceedings. A special report on the subject of the recovery of part of the cost from the owners and tenants of the permanently-settled estates should be submitted to Government as soon as the area of their lands included within the operations is determined by the survey.

4(*c*). The revised programme of work, which anticipates the completion of the survey by March 1892, and of settlement by March 1893, or early in 1894, is approved by the Lieutenant-Governor. As is observed by the Board, the Director should adopt measures, if he has not already done so, to keep himself informed of the progress of both the survey and settlement by requiring the punctual submission of periodical reports from the Settlement Officer. Sir Charles Elliott presumes that Mr. Slack is aware of the responsibility which devolves upon him to obtain the fullest outturn of work from his subordinates, a result which can only be secured by constant and careful supervision.

5(*d*). With regard to the question whether the Noabad taluks should be treated as tenures or estates, I am to observe that the word "Tenure" has, in the Lieutenant-Governor's opinion, received a technical force under the Bengal Tenancy Act, VIII of 1885, which it did not possess when the correspondence* regarding the resettlement of Noabad lands quoted by the Board took place. Whether the definition of "tenure-holder" in that Act applies to these talukdars appears to turn on the question whether they have acquired "from a proprietor or another tenure-holder" the right to hold land, &c. They have acquired it from Government,

* No. 301A dated 25th April 1878, from the Board to the Government.
No. 110T., dated 30th April 1878, from the Government to the Board.

which is, according to His Honour's view, never a proprietor of land except in the rare cases where it has bought in the proprietor's right, and then, as Sir Charles Elliott holds, it ought not to retain that right in its hand.

The relation of Government to land is radically the same over all India, and to assume that it stands in a different relation to waste land and to occupied land is to fail to seize the essential principle of the common law of India as to land. The right of Government consists in the right of taking a fair assessment (revenue, land tax, rent—whatever it may be called) from the land—though the word "rent" should be avoided, as it has inherited ideas attached to it which do not apply to the Indian case. Government may abandon that right to a lakhirajdar; it may abandon the right to alter the assessment once made, as in the case of the Permanent Settlement; it may take the assessment from middlemen as in the zamindari provinces, or from the raiyats themselves as in the raiyatwari provinces; it may make or sanction what arrangements it likes for the growing up of the proprietary right in waste lands; but it is not the proprietor itself, for the common law of India is that the right of Government is to tax the land: the right of the proprietor is to occupy it.

6. The fact of the Noabad talukdars being limited by some conditions from the full rights which other proprietors have, *e.g.*, the right of partition, is, in the opinion of the Lieutenant-Governor, no reason why he should not be regarded as a proprietor. The jotedars in the Western Duars of Jalpaiguri have no right to partition, and yet they are proprietors; and the same is the case with the owners of most large zamindaris and Native States.

Sir Henry Ricketts' remarks quoted in page 142 of Mr. Cotton's "Memorandum on the Revenue History of Chittagong," and in page 191 of volume IV of "Selections from Correspondence on the Resettlement of the Noabad Lands," seem to the Lieutenant-Governor to be conclusive on this head; only His Honour does not admit the correctness of the statement made by him that the "tenure partakes of the nature of a sub-tenure, the Government claiming the zamandari right as vested in the State." In the opinion of Sir Charles Elliott, Government ought never to claim the zamindari right, for that right is burdened with duties which Government cannot properly perform, viz., improvements in agriculture, care of the raiyats, responsibilities as to police and crime, &c. From pages 143—149 of Mr. Cotton's Memorandum

referred to above, it will be seen that Lord Dalhousie proposed not only to relinquish the proprietary right of Government in the Noabad lands to the talukdars, but also to settle those lands permanently with them, and that it was on the latter question that the discussion turned. With regard to the ruling of the Sadar Court in the case noted on the margin, which is quoted in the foot-note to page 143 of Mr. Cotton's Memorandum already quoted, viz., "Government is zamindar, not as zamindar under the Regulations of 1793, but as proprietor in its capacity of ruling power, by reason of the land having been unappropriated at the time of the settlement, and of the consequent absence of the parties with a right of ownership under the law," I am to observe that this is a confusion between sovereign right and proprietary right, which Sir Charles Elliott strongly opposes.

Collector of Chittagong ... *Appellant*,
versus
Gooroo Das Pal *Respondent*.
Decided, 9th December 1852.

8. The principal difference which apparently will be caused if the talukdars are defined as proprietors or as tenure-holders is that in the former case they will be assessed for 30 years on such terms as Government thinks fit, with no appeals and no technicalities to bind it; in the latter case Government subjects itself to all the technical limitations which have been imposed on the word tenure-holder by the Bengal Tenancy Act, and will have to carry out the assessment by means of a judicial decision in each case, from which there is an appeal to the Special Judge. This is, the Lieutenant-Governor believes, the only way in which the conferment of proprietary right can affect the talukdars.

9. It is understood that in Sylhet tenures exist exactly corresponding to these Noabad taluks, *i.e.*, the Ilám taluks, and that no one has ever raised the suggestion that the rights of the talukdars there differ from the rights of the talukdars in permanently-settled taluks.

10. On all these grounds the Lieutenant-Governor is strongly of opinion that the right in a Noabad taluk is not a tenure, but a proprietary right, and that the taluk is an estate, temporarily settled by Government with the proprietor. His Honour would accordingly desire to declare these taluks to be estates, with the approval of the Government of India, and to confer proprietary rights upon the talukdars, subject to limitation as to the right of partition and malikana, and any other limitation which local officers may think necessary. Sir Charles Elliott, would leave unaltered the present

system of collecting through the tahsildars, so as not to increase the number of estates on the tauzi. But before passing orders on the subject, he would be glad to know whether the Commissioner, the Collector, and the Settlement Officer see any practical objections to the proposed declaration, or think that any difficulties will arise from its adoption.

11. The Lieutenant-Governor agrees with the Board that the allowance to the talukdars should be fixed at 30 per cent. of the gross assets, and that the assessment of the taluks should be made on the rents actually paid by the raiyats, and those which would be payable by the talukdars according to the same rates for the lands held by themselves.

12(*e*). With regard to the Board's proposal that enhancements exceeding 100 per cent., whether due to unauthorized cultivation of excess lands or not, should be made progressive, the number of years in each case being fixed by the Settlement Officer, I am to say that the Lieutenant-Governor has much hesitation about the progressive system of assessment, and accordingly desires that, when the Settlement Officer has completed the assessment of a thana, he should report for the orders of Government the cases in which he would like to ease off the enhancement by a progressive assessment.

13(*f*). The Lieutenant-Governor agrees with the Board in thinking that in the case of the taluks, of which the current settlement will not expire until the conclusion of the present operations, the Settlement Officer should now settle what is to be regarded as the fair rent on the expiration of the current settlement, and that the draft records should show the existing rent as the fair rent up to the expiration of the current settlement, and after that the new rent.

14(*g*). With regard to the term of settlement, I am to say that, considering the labour involved in the operations, the Lieutenant-Governor would not contemplate revising the settlement in less than 30 years. His Honour, however, agrees with the Director as to fixing a different year for the expiration of settlement in each thana.

15(*h*). The Lieutenant-Governor will await the separate report promised by the Board on the proposal to add to the khas tahsil establishment officers under the name of patwaris, who are to collect rents as well as maintain the records.

16(*i*). The Lieutenant-Governor agrees with the Board that it is unnecessary to take *kabuliyats* from the talukdars in the cases indicated by the Director.

17(*j*). With regard to paragraph 13 of your letter, I am to say that, if the taluks are declared to be estates, the Settlement Officer will not have to record a judicial decision in any case, and consequently there will be no occasion for appeals to the Special Judge.

18(*k*). Referring to paragraph 14 of your letter, I am to say that the notification submitted by the Board, appointing the marginally-noted officers as Assistant Settlement Officers, was published in the *Calcutta Gazette* of the 6th May 1891. As Mr. Atul Krishna Roy has been allowed three months' medical leave, and will not return to Chittagong, I am to request that some other officer may be nominated as Assistant Settlement Officer in his place, and a draft notification submitted for the approval of Government.

Babu Romesh Chunder Dass.
" Durga Churn Ghose.
" Jogendra Kishore Bose.

CHAPTER 5.

STATUS OF NOABAD TALUKDARS.

Extract from the Proceedings of a meeting held at Chittagong on the 21st December 1890.

PRESENT:

D. R. LYALL, ESQ., Commissioner of the Chittagong Division.
A. W. B. POWER, ESQ., Offg. ditto.
M. FINUCANE, ESQ., Director of Land Records, Bengal.
F. A. SLACK, ESQ., Settlement Officer of Chittagong.

* * * * * *

3. As far as can be judged from the information before the meeting, a noabad taluk is a tenure and not an estate under the Bengal Tenancy Act; but the Collector should be required to report if the order passed by Mr. Dampier regarding the registration of such noabad taluks under the Land Registration Act has the effect of making them estates under the Bengal Tenancy Act or not.

* * * * * *

Extract from Mr. Finucane's Note on the Survey and Settlement of Chittagong, dated the 22nd January 1891.

* * * * * *

Percentage of assets to be allowed to the talukdars.

13. The question then arises—what percentage on the assets should be allowed to the talukdars? The determination of this question in some degree depends on whether the taluks are estates* within the meaning of section 3 (1) of the Tenancy Act, or tenures as defined in sections 3 (2) and 5 (1). If they are estates, then Government can take such portion of the assets as it thinks fit," but if they are tenures, the Settlement Officer is bound to settle judicially the fair rent payable for them. There appears to be no doubt that the taluks of Chittagong are tenures and not estates. They are not registered in the Collector's registers A, B, C and D, prepared under the Land Registration Act, and they were let originally by the proprietor (Government) for the purpose of collecting rents from the raiyats or bringing the lands under cultivation by establishing tenants upon them. This being so, a fair rent must [under section 104 (2)], be settled judicially by the Settlement Officer for these tenures on the principles laid down in section 7 (1) of the Tenancy Act, in the same way as he is bound to settle fair rents for raiyats and other tenants, and it is not open to Government to direct him in settling fair rents for taluks, to grant any particular percentage of allowance on the assets.

* Estate means land included under one entry in the General Registers of revenue-paying land maintained under the law for the time being in force by the Collector.

Tenure is the interest of a person who has acquired land from a proprietor to hold it for the purpose of collecting rents or bringing it under cultivation by establishing tenants upon it.

* * * * * *

Extract from letter No. 86 T. A., from Director of Land Records, to the Board of Revenue, dated the 28th January 1891.

Paragraph 2.—The points on which orders are now required are the following:—

* * * * * *

(*d*) Are taluks to be treated as estates or tenures? In either case, should assessment be made on the basis of assets, and should the Settlement Officer be informed that Government wishes to have the increase made gradual?

* * * * * *

Extract from Board's letter No. 218A, dated the 23rd February 1891.

The Board await,.with reference to paragraph 3 of the proceedings of the meeting held at Chittagong on the 21st December 1890, the submission of the report which the Collector was to be required to furnish, whether the registration of Noabad taluks under the Land Registration Act has the effect of making them estates under the Bengal Tenancy Act or not.

Extracts from Director's letter to the Board, No. 438T.A., dated 7th April 1891.

* * * *

2. On the occasion of my subsequent visit to Chittagong with His Honour the Lieutenant-Governor, I again consulted the Settlement Officer, the Collector and the Commissioner on the question whether the taluks of Chittagong are estates or tenures. They are all of opinion that they are tenures and not estates. The Board directed (their proceedings, dated March 11th, 1882, No. 80, Collection 4, File 311) that under sub-section C, section 1 of the Land Registration Act, the land comprised in each Noabad taluk of the estate, the property of Government, which is known as the Government Noabad mahal in Chittagong, be deemed for the purposes of that Act to be an estate to be separately entered in the General Register of revenue-paying lands. The Noabad taluks have not, however, been so entered in the General Register of revenue-praying lands. The whole of the lands embraced in the khas mahals under each separate Deputy Collector was shown as one estate in the General Register, and the separate taluks comprised in each of these estates were entered separately in subsidiary registers which are kept in the khas tahsil Deputy Collector's office.

Extract from Board's No. 270A., dated Calcutta the 6th April 1891.

* * * *

5(*d*).—Taluks should in the Board's opinion be treated as tenures and not estates. From the correspondence on pages 66 and 67 of volume III of the selections of correspondence regarding the resettlement of Noabad lands,* it will be observed that they were recognized by Government to be tenures saleable under the provisions of Act VII (B.C.) of 1868. The Board in their proceedings of the 11th March 1882, quoted under section 2 of the Act in the

* No. 301A, dated 27th April 1878, from the Board to the Government.
No. 110T., dated the 30th April 1878, from the Government to the Board.

Land Registration Manual, directed that they should be deemed for the purposes of the Act to be estates and registered in the General Register of revenue-paying lands; but this order was passed for the sake of convenience, and cannot *per se* have given the taluks the status of estates. The taluks, moreover, have never been entered in the Register of revenue-paying lands. The whole of the lands embraced in the khas mahals under each separate khas tahsildar have been shown in the Register as one estate, and the taluks comprised in each such estate were entered separately in subsidiary registers kept in the khas tahsil office. The local officers are all agreed that the taluks are tenures.

Extract from Bengal Government's No. 723L R., dated the 28th May 1891.

Paragraphs 5—10 printed on pages 135—138 *supra.*

Board's No. 636A, dated Calcutta, the 9th June 1891.

Memo. by—C. W. BOLTON, ESQ., Offg. Secretary to the Board of Revenue, L. P.

COPY, with copy of the Board's letter dated the 16th April 1891, forwarded to the Director of the Department of Land Records and Agriculture, Bengal, for information and guidance, with reference to his letter No. 86 T.A., dated 28th January 1891.

2. The Board have desired from the local officers the information required by Government in paragraph 10 of their orders regarding the treatment of the noabad taluks. If the Director wishes to express any opinion on the question, the Board will be glad to have it, before submitting their reply to Government.

No. 834T.A., dated Calcutta, the 16th June 1891.

From—M. FINUCANE, ESQ., Director of the Department of Land Records and Agriculture, Bengal,

To—The Commissioner of the Chittagong Division.

IN forwarding the accompanying orders of the Board and Government for the information and guidance of the Settlement Officer of Chittagong, I would request to be favoured with a copy of your and his report on paragraph 10 of the Government orders.

Board's No. 636A, dated 9th June 1891.

(3) With reference to paragraph 17, he should report whether, if taluks are declared to be estates, he will still have to give judicial

decisions which will be appealable to the Special Judge, and with reference to paragraph 16 whether, in case taluks are declared to be estates, it will be necessary to take kabuliyats from talukdars.

No. 707G.S., dated Chittagong, the 26th June 1891.

From—F. A. SLACK, ESQ., C.S., Settlement Officer, Chittagong,
To—The Commissioner of the Chittagong Division.

WITH reference to your memorandum No. $\frac{525C.C.}{II-1}$, of the 20th instant, forwarding for report, and return the Director's letter No. 834 T. A. of the 16th instant, I have the honour to reply as follows, returning herewith the Director's letter.

3. *Paragraph 3 of the Director's letter.*—If taluks are declared to be estates, the talukdars will be proprietors, in which case it appears to me that for the lands they cultivate themselves or by hired labour, viz., their nij-jote lands, they cannot be recorded as tenants within the meaning of that word as given in the Bengal Tenancy Act (section 3 (3) and section 4). If this view be correct, then the Bengal Tenancy Act will not apply, and consequently I shall not have to give judicial decisions appealable to the Special Judge, as the settlement would have to be made under the Regulations.

If this view be incorrect, and should the settlement proceedings be still continued under the Bengal Tenancy Act, it does not appear to me that by calling the taluks estates the number of decisions passed by me and appealable to the Sessions Judge would be lessened. If the taluks are considered estates, then, should the Bengal Tenancy Act be regarded as inapplicable, written engagements of some kind will, in my opinion, have to be taken from the talukdars, but not otherwise.

No. $\frac{678.}{I-18.}$ dated Chittagong, the 6th July 1891.

From—R. W. CARLYLE, ESQ., Offg. Collector of Chittagong, and F. A. SLACK, ESQ., Settlement Officer, Chittagong,
To—The Commissioner of the Chittagong Division.

WITH reference to your Memos. No. $\frac{492C.C.}{II-1}$ and No. $\frac{509C.C.}{II-1}$, dated the 15th and 18th June 1891, respectively, calling upon us to report on

a letter from the Government of Bengal in the Revenue Department, No. 723L.R.,* dated 28th May 1891, we have the honour to state, as required by paragraph 10 of the Bengal Government letter, what in our opinion are the practical objections to the issue of a declaration that noabad taluks in this district are estates and the difficulties to which such a declaration may give rise. As any decision regarding it may have an important bearing on the Revenue administration of this province, we trust that the importance of the matter may be held to warrant our discussing the matter without reserve.

* Enclosure to Board's No. 636A, dated 9th June 1891.

2. The following is a brief, but we believe accurate, description of the origin of noabad taluks and of the discussions regarding the rights of talukdars and Government which ended in 1870 with the decision of the Bengal Government to retain its rights as zamindar over the noabad lands in this district.

3. In 1761 the Chittagong Council gave public notice "that however would procure inhabitants from other countries and with them undertake the clearing and cultivating these lands or any part should enjoy the same free of rent for five years." In 1764 all revenue-paying and revenue-free lands under cultivation were measured, the Government officers signing the papers as "Zamindar Saheb." By the orders of 1793 the settlement of all lands measured in 1764 was confirmed in perpetuity. It was at that time supposed that almost the whole of the lands in the district, which lay waste in 1764, belonged to the descendants of Gokul Chand Ghosal under a sanad purporting to have been granted by Mr. Verelst, the first Chief of the Chittagong Council. In 1796 enquiries were made by the orders of Government regarding the sanad and finally in 1800 the whole of the lands held in the district by the Ghosal family were resumed in the name of Government. From this time Government stepped into the place of Gokul Chand Ghosal's descendants and retained it by the orders of the Sadar Dewanny Adawlat passed in 1815, excepting as regards land actually measured in 1764 as noabad appertaining to the zamindari of Joynagar. Those who had formerly held under the Ghosal family gained no new rights by the change of masters, and Government from time to time made attempts to assert the position it had obtained by measuring and

[Mr. Cotton's Memorandum, page 9.]

[Mr. Cotton's Memorandum, page 11.]

assessing all lands not included in the permanent settlement. It was not, however, till Mr. Harvey commenced settlement proceedings in 1834 that any effectual measures were taken.

4. Before his measurement there was some discussion as to the rights of the noabad talukdars. The Board of Revenue addressed the Government at length on the subject in their No. 3, dated 8th February 1831, pointing out that they were mere tenants allowed to continue in occupation on condition of paying regularly to Government the stipulated rent. Government replied on the 8th March 1831, expressing their agreement with this view, and their decision was maintained on a reference from Mr. Halhed, who was then Commissioner of Chittagong.

[Paragraph 18, Noabad, Volume IV, page 97.]

[Noabad, Volume IV, page 98.]

[No. 458, dated 20th March 1832, Noabad, Volume IV, page 102.]

5. It is unfortunate that throughout these and later discussions regarding the rights of the talukdars and Government respectively, the terms "proprietor" and "proprietary rights" are constantly used without any definition of the sense in which they are employed. There are few more ambiguous terms in legal phraseology than property, and this ambiguity appears to us to extend to the terms mentioned above. Thus "proprietary right" taken in a loose sense might be applied to almost any rights over moveable or immoveable property. The terms "proprietor" and "proprietary rights" are generally used in the noabad volumes with reference to the position and rights of a zamindar, and we shall invariably use them in this sense, unless it is expressly otherwise stated.

6. Inasmuch as Government had stepped into the place formerly occupied by the Ghosals, the decision arrived at was clearly correct, and this is admitted by Sir Henry Ricketts. In advocating that Government should give up its zamindari tenure of the lands he bases his arguments on two main grounds, (1) the great incentive to improvements by enabling a native agriculturist to hear himself styled 'owner,' (2) the avoidance by Government of litigation. So far was Sir Henry Ricketts from advocating this from any tenderness to the talukdars that he proposed that the zamindari tenure should in all cases, where they did not pay their revenue direct to Government, be conferred, not on them, but on the circle farmers* among whom the taluks had been divided. The Court of Directors expressed their

[*Vide* paragraph 88 of his report on the Chittagong settlement, Noabad, Volume I, page 10.]

[Paragraphs 88—95 of his report, Noabad, Volume I, pages 28—30.]

* [Paragraph 84, Noabad, Volume I, page 27.]

willingness* to surrender their rights, provided the occupants of the noabad estates consented to a moderate increase of the revenue. To this the Commissioner of Chittagong replied that few would purchase the zamindari title "except at an almost nominal price or consent to an enhanced assessment except of an almost nominal amount." Lord Dalhousie after his visit to Chittagong in 1853 proposed to abandon the proprietary right of Government in the noabad lands and transfer it to the zamindars, the noabad lands being incorporated in each case under one permanent engagement with the estates in connection with which they were originally held, on the ground that it would be attended with a saving of trouble and expense to Government and the occupants of the noabad lands and afford satisfaction to the owners of estates who had suffered from the settlement. Nothing was done under these orders, which were apparently partly based on a misconception of the way in which noabad taluks originated, as they had not in every case formed part of any taraf.

*[Noabad, Volume I, page 116, Government of Bengal's No. 895, dated 15th July 1837.]

[Bengal Government No. 259, dated 29th March 1853, Noabad, Volume I, pages 131-2.]

7. In 1862 the Board of Revenue proposed to part with the proprietary right of Government in the noabad mahals either to the talukdars or to the circle farmers, according as the taluks were held khas or farmed out. This led to a correspondence, in the course of which it was urged that the talukdars had not been plainly told of the boon which it was proposed by Lord Dalhousie to grant them, and which ended in the issue of a proclamation in January 1865 that Government was prepared to renounce all claims to the proprietary rights in the noabad talukdari lands of Chittagong in favour of the talukdars on certain conditions. The conditions laid down proved unacceptable, and on a reference from the Board the Bengal Government decided in 1870 not to modify them nor to give any further opportunity for their acceptance. In all subsequent discussions relating to the noabad taluks in this district Government has upheld the decision arrived at in 1870.

[Board of Revenue's No. 291, dated 30th October 1862, Noabad, Volume I, page 153.]

[Noabad, Volume I, page 171.]

[Bengal Government, Revenue Department, No. 4411, dated 11th November 1870.]

* Noabad Selections, Vol. I, p. 214.

8. Some of the points in which a noabad talukdari tenure falls short of the zamindari right as known in Bengal are specified in the Board of Revenue's No. 693A, dated 18th August 1883. Thus talukdars cannot claim partition; they are obliged to offer leases at current rates to any person who clears

[Noabad, Volume IV, page 191.]

jungle, they have no right to malikana [column 14 of the talukdars kabuliyat, which is based on the absence of proprietary right in the talukdar.] To this it should be added that talukdars are not entitled on the expiry of their lease to resettlement of any lands found waste within the limits of their taluks.

9. If the term "proprietary rights" as used in the Bengal Government's letter of the 28th May 1891 is equivalent to the rights of a zamindar, the historical sketch given above, we think, shows that such rights have never been conferred upon, or exercised by, the noabad talukdars in the district. Government is here practically in the same position as if it had purchased the zamindari rights over noabad lands inasmuch as it took the place of the Ghosal family, whose successors in interest would unquestionably, had their sanad not been set aside, have held the position of proprietor of a temporarily-settled estate within the meaning of the Settlement laws in force in Bengal, as far as the greater part of the noabad lands of this district is concerned. It would indeed be possible for Government to part with its rights as zamindar, and probably, if the full status of a zamindar were conferred on the talukdars, they would accept it; but if the rights conferred are not to include those to malikhana and partition, it is not very clear how they would benefit except by the right to claim resettlement of all land, whether waste or cultivated, within their taluks a right which might very injuriously affect the interests of Government when the time for re-settlement arrives. As on the other hand talukdars would be deprived of their existing right to appeal to the Special Judge against the assessment fixed by Government, it is probable that many would demur to the proposed change in their status. It would under the existing law appear to be necessary to obtain the consent of the talukdars in each case to the declaration that their taluks are estates. It is perhaps doubtful whether talukdars could contract themselves out of the provisions relating to malikana, the opening of separate accounts, or the right to partition. Butwarras here are at present very rare, but perhaps this is mainly due to the fact, which will no longer exist after the settlement, that frequently zamindars in this district are not aware where their lands are situated.

10. If Government is not a proprietor within the meaning of the definition given in the Tenancy Act, save where it has bought in the proprietor's rights, that Act must be held to be inapplicable to many Government khas mahal estates, inasmuch as raiyats are defined as

persons holding immediately under a proprietor or tenure-holder (*vide* section 5, clause 3). That in this province the proprietary rights of Government are not confined to cases where it has purchased them would also appear from the ruling of the High Court that the words (section 4, clause 1, Regulation XI of 1825) "at the disposal of Government" mean that the property in, and absolute right of disposal of, the same, *i.e.*, in a char or island thrown up in a large and navigable river,* the bed of which is not the property of an individual, or in the sea, is vested in the Government. The meaning of the term "property" as used by the High Court is not defined, but it would appear to be used to imply rights at least as extensive as those of a zamindar. We refer to this decision as showing that in this province Government has been held to be entitled to do more than merely tax the land, even in cases where it has not purchased the proprietor's rights.

* Also in waste lands not permanently settled. M. F.

[Kelat Chander Ghose *vs.* The Collector of Bhagalpur and others. Field's edition of the Regulation, page 587.]

11. We may also note here that the fact that Government may have proprietary right (a term not defined in the Act) in waste lands is assumed by section 3 of the Indian Forest Act of 1878. Again, Government is referred to as proprietor in the Land Registration Act [VII (B.C.) of 1876, section 3 (2) *C.*] and in the Cess Act [IX B. C. of 1880, section 40 (*a*)]†.

† Also in the Tenancy Act. See definition of estate. M. F.

12. In this province Government does not entirely neglect the duties entrusted to it as zamindar. A portion of the collections from noabad lands in the district is yearly set aside for education and communications, and might also be utilized on agricultural improvements, etc. Under the Cess Act Government pays cesses as if it were a zamindar on noabad holdings. If Government is to be considered merely a tax-gatherer, so far as its relations with land in this district are concerned there would appear to be no sufficient reason for continuing to impose on it this burden. The additional expenditure imposed on the talukdars should Government cease to pay any share of the cesses would add to the difficulty of inducing them to accept the change of status proposed.

13. If taluks are to be declared estates as defined in the Tenancy Act, it would appear necessary to invest the Settlement Officer with the powers of a Collector under Regulation VII of 1822, as the Tenancy Act only empowers the Settlement Officer to deal with

the rent payable by tenants. The question may then arise whether retrospective effect can be given to any such order, inasmuch as under Section IX of the above Regulation the proceedings, which include the preparation of a detailed record showing the rights, interests, and privileges of all classes of the agricultural community, must be prepared by an officer exercising the powers of a Collector, powers not now exercised by the Settlement Officer. If retrospective effect cannot be given, the settlement proceedings up to date in the case of noabad lands would appear to be invalid, at all events as regards decisions passed under sections 105 and 106 of the Tenancy Act relating to entries in the record of rights.

14. The Settlement Officer's proceedings under Regulation VII of 1822 would in every case of assessment of jama have to be confirmed by the Commissioner, whose orders would be open to revision by the Board of Revenue. Almost every point except the amount or proportion of jama to be assessed on any parcel of land, and in respect to the quantity and description of land to be assigned in partition to the holder of any specific share of a joint estate would be liable to be reopened by a suit in a Civil Court subject to the usual appeals. Thus in place of one appeal to the Special Judge in the case of rent decisions and two in the case of title suits (omitting appeal to the Privy Council) there would in every case be a reference to the Commissioner, whose decision would be liable to revision by the Board of Revenue, and there might also be an original suit before a Munsif followed by the usual appeals.

[Section 29, clause (*b*), Regulation VII of 1822.]

15. As under section 43, Regulation VII of 1793, read with section 4, Regulation I of 1829, every objection to the jama proposed by the Collector has to be reported to the Commissioner, whose order is liable to revision by the Board of Revenue for decision, it is doubtful, looking at the large number of the taluks and the litigious character of the people, whether the Commissioner could cope with the extra work involved. It seems certain that the duration of the settlement proceedings would be greatly prolonged. Another cause of delay in operations under Regulation VII of 1822 is to be found in the fact that section 43, Regulation VIII of 1793, lays down that the refusal of the objecting proprietors to the jama assessed has to be given in writing. It would probably in many cases be found difficult to secure speedy compliance with this provision.

16. The settlement operations in noabad lands, if conducted under Regulations VII of 1822 and VIII of 1793, are still further complicated by the difficulty of dealing with the private lands of the talukdars in the case of their recusancy. In this district the lands of a very large number of taluks are in great part cultivated by the talukdars themselves. It would in practice be impossible, though legal, to eject the recusant proprietors. Settlement could not apparently be made under the Bengal Tenancy Act, as the recusant talukdars would be neither tenants nor trespassers, and as far as we can see, the only means of enforcing payment of the assessment on such lands would be to institute an ejectment suit in the Civil Court in each case, asking for an ejectment decree conditional on an assessment proposed by the Settlement Officer not being accepted.

[Section 39, Regulation VII of 1793. None of these lands can, we believe, be proved to have been held in 1765 under a similar tenure.]

17. Even if the jama proposed is accepted by the talukdars, it will be necessary to settle with each proprietor separately. This will involve a large addition to the number of taluks borne on our rent-rolls, since in a great number of cases the joint talukdars have each their own separate share at present not recognised by Government as Noabad taluks are held to be impartible.

[Section 27, Regulation VIII of 1793.]

The present number of taluks in the Sadar subdivision is 34,076.]

18. The provisions of Regulation VII of 1822 regarding malikana appear to be imperative, and as it is not likely a talukdar refusing to accept settlement would give up any of his rights, he would in the absence of legislation be entitled to sue for it, and under section 5, clause 2 of that Regulation, the malikana has to be apportioned according to the shares of each proprietor. The average yearly revenue of a taluk varies from Rs. 3-10 in the Patia circle to Rs. 9-10 in the Town circle. The number of registered shareholders which is certain to be increased owing to defects in the land registration records which will come to light during the settlement is approximately 101,000 for 34,076 taluks in the Sadar subdivision. Thus malikana would have to be assessed on an average rental of less than Rs. 3-10. It is probable a considerable number of talukdars would refuse settlement if they were aware their rights would not lapse as at present. The heavy labour and expense involved by keeping the accounts of such petty items for a large number of estates is obvious.

19. Under section 3, Regulation VII of 1822, the period for which recusant mahals can be farmed or held khas does not exceed 12 years at a time. Thus at the expiry of every period of 12 years the district will be exposed to the trouble involved in a revision of the Collector's revenue roll.

20. If noabad taluks are recognised as estates, the proprietors will have in the absence of legislation the right under sections 10 and 11, Act XI of 1859, to open separate accounts. The permanently-settled estates in this district number 28,844, and for them 2,071 separate accounts have been opened. The number of Noabad taluks which will be greatly increased if settled under the Regulation is now 34,557, and if a proportionate number of separate accounts is opened, as is almost certain, this will add over 2,500 entries to the already overgrown tauzi of this district without any corresponding gain.

No. $\frac{638 C.C.}{II-1}$, dated Chittagong, the 8th July 1891.

From—W. B. OLDHAM, Esq., Offg. Commissioner of the Chittagong Division,

To—The Secretary to the Board of Revenue, L. P.

IN compliance with your No. 174A, dated 9th June 1891, I have the honour to forward the copy of a joint report No. $\frac{67S.}{1-18}$, dated 6th July 1891, framed by Mr. F. A. Slack, the Settlement Officer, and Mr. R. W. Carlyle, the Officiating Collector of Chittagong, and to ask if the Board wish to have anything further from me on the subject beyond the expression of my general concurrence in these views. I have refrained from adding anything of my own, because the case is one in which it is easier for a Bengal Revenue Officer to write too much than too little. Moreover, it is very pressing, because Mr. Slack, the Settlement Officer, has begun to publish his records of rights for the taluks now under discussion; and after the expression of His Honour the Lieutenant-Governor's views in this correspondence, Mr. Slack cannot without further reference treat them as tenures, while it is impossible for him at present to record them as estates.

2. Messrs. Slack and Carlyle base their arguments and instances on a definition which they have had to adopt of the terms "proprietor" and "proprietary right." That they could not avoid this can, I think, be seen from a reference to paragraph 6 of the Government letter

No. 723L.R., dated 28th May 1891, in which these terms are used in reference to rights of a quite different kind, history and origin.

3. In regard to the whole discussion I would only cite the cases of the Damin-i-Koh and of the Chittagong Hill Tracts. For the former the Government of Bengal first in 1780, and later in the most explicit terms in 1825 "stood forth as the zamindar;" by so doing taking on itself all the duties and responsibilities of a zamindar. In the latter its repeated declarations that the Chiefs have no rights in the soil of which Government alone is the proprietor are the basis of the local revenue administration.

No. 1142T.A., dated Calcutta, the 28th July 1891.

From—M. FINUCANE, ESQ., C.S., Director of the Dept. of Land Records and Agriculture, Bengal,

To—The Secretary to the Board of Revenue, L. P.

I HAVE the honour to acknowledge receipt of your No. 636A, dated 9th June 1891, forwarding copy of Government orders No. 723L.R., dated 28th May 1891, and calling for any further remarks I may wish to make on the question of the status of the talukdars of Chittagong.

2. In replying to the Board's memorandum, I would invite attention to the remarks quoted below from the introduction to Field's Regulations (page 41), where it is said "a khas mahal is an estate held by Government standing in the place of proprietor. Sometimes there is no proprietor, as in the case of waste land or an island char thrown up in a large navigable river. Sometimes there is a proprietor who has refused to accept the terms of settlement offered to him, and is allowed malikana while the estate is held khas. Small portions of waste land situated within the limits of permanently-settled estates belong to the proprietors of such estates, but there are large portions of waste land in Assam and other places which belong to Government." Again, in Chapter XXIX of his book on Landholding and the relation of landlords and tenants in various countries (page 774), Mr. Field says—"A khas mahal is an estate in possession of Government, who either lets it in farm or collects rents direct from the raiyats, or, where *such exist, from the holders of intermediate tenures.* A zamindar may refuse settlement, and his estate be held khas, islands thrown up in the delta, and large navigable rivers of Bengal are by law the property of Government, if the stream

See clause 3, section 4, Regulation XI of 1825.

between them and the main land is not fordable. Then there are large tracts of land which have never been settled, and therefore belong to Government. All waste land included within the limits of estates for which permanent settlement was concluded became the property of the proprietors of such estates; but Government in 1819 asserted its title to waste land not so included (Regulation II of 1819)."

3. The lands embraced in what are known as the khas mahals of Chittagong were waste at the time of the Permanent Settlement, and were not included within the limits of any permanently-settled estate. They have, since the time of the Permanent Settlement, been for the most part brought under cultivation by persons who sometimes themselves cultivated, and whose successors in interest now cultivate them, and sometimes they were brought under cultivation by persons who settled tenants on them. These persons have, since the lands were brought under cultivation, paid revenue direct to Government. Had the lands embraced in these khas mahals been included in permanently-settled estates at the time of the Decennial Settlement, it is clear that the class of persons who have brought them under cultivation, or who themselves cultivate them, as the case may be, whether they are known as talukdars or as raiyats, would be tenure-holders and raiyats respectively, and the accident of there having been no zamindar to intervene between them and Government (as is remarked in paragraph 9 of Government letter) does not alter the status which they would have had if the lands had been situated in a permanently-settled estate; but the status of the talukdars in that case would be that of tenure-holders and not proprietors. The talukdars and raiyats who have settled on waste lands in Chittagong would appear to be in exactly the same position, and to have the same rights, as against Government, as they would be in and would have against the proprietors of permanently-settled estates and no more. According to section 3(2) of the Tenancy Act, proprietor means a person owning an "estate," and an "estate" according to section 3 (1) includes a Government khas mahal.

4. The points, however, to which I beg to invite attention are these—

(1) That if the talukdars of Chittagong are declared to be proprietors, it must, I think, necessarily follow, in case they refuse to accept the settlement offered to them, that they will be entitled to receive malikana,* while

* *Vide* Regulation IX of 1825, section 2, clauses 2 and 3.

if they are tenure-holders their rents are to be settled judicially by order of the court, and they will have no option but to pay the rent settled or to give up the land.

(2) That if they are declared to be proprietors, then engagements in the form of kabuliyats must be taken from them. In my note, dated 28th January, paragraph 14, it was stated that if the talukdars are tenure-holders, and their rents are settled judicially, the order of the court settling their rents, having the force of a decree, is binding on them without any kabuliyats. On the other hand, if they are declared to be proprietors, the revenue payable by them cannot be settled judicially, and kabuliyats must in that case be taken from them, as they are taken from the proprietors of temporarily-settled estates. I would therefore suggest for consideration the question whether, if the talukdars are to be regarded as proprietors, the orders conveyed in paragraph 16 of Government letter do not require reconsideration.

(3) I would also suggest for consideration the question whether, if the talukdars are to be regarded as proprietors, the raiyats who pay rent or revenue to Government direct may not also claim to be regarded as proprietors. There is no inherent distinction between a talukdar and a raiyat in Chittagong. Both are occupants of small holdings paying revenue direct to Government, with this difference, that the talukdar sometimes sublets part of his holding to others. Great practical inconvenience would arise if talukdars, being treated as proprietors, refuse to accept settlement; for there is nobody else to come forward to accept settlement or to cultivate the land.

5. Putting aside the technical question whether the talukdars are under the law proprietors or tenure-holders, there can, in my opinion, be no doubt that what the sovereign power in India is entitled to "is the right of taking a fair assessment, revenue, land tax, rent, or whatever it may be called," whether the payer for every bigha of land be called a proprietor, tenure-holder or raiyat. The amount of that tax is whatever the State chooses to take, save where it has alienated or restricted its right. In the case of the raiyats of Chittagong, who pay the land

tax to Government direct, the State has restricted itself as regards the amount it shall take in the shape of assessment, by subjecting itself to the same law and the same rules as prevail in permanently-settled estates. The same remark applies to talukdars who intervene between the raiyats and the sovereign. They have a right to certain deductions from the rents paid to them by their under-tenants, and the whole of the balance is taken in the form of land revenue. If a proprietor intervened between them and Government, they (the talukdars) would still be entitled to an allowance on the rents paid to them by the raiyats, and part of the balance would go to Government in the shape of revenue, and part would be appropriated by the proprietor. Where no proprietor intervenes between raiyats or tenure-holders and the State, the proprietary right merges in the sovereign right. To make the talukdars of Chittagong proprietors would, it appears to me, be to alienate some of the rights now possessed by Government; but barring the expense likely to be entailed by giving malikana to talukdars in case settlement is refused by them, and the inconveniences likely to arise from registration of taluks as estates, and from the expense, delay and difficulty involved in taking engagements from them, there is no impediment to conferring proprietary rights upon talukdars. Whether the talukdars are regarded as proprietors or tenure-holders, fair rents will still have to be settled judicially for raiyats who pay rent direct to Government, as well as for raiyats holding under talukdars, unless raiyats who hold under Government direct are regarded as proprietors, and it is held that Government can take any portion of the produce it may determine in the form of land tax from them.

No. 573A, dated Calcutta, the 5th August 1891.

From—C. W. BOLTON, ESQ., Offg. Secretary to the Board of Revenue, L. P.,

To—The Secretary to the Government of Bengal, Revenue Department.

THE HON'BLE F. M. HALLIDAY.

WITH reference to paragraph 10 of Government Orders No. 723L.R. dated 28th May 1891, I am directed to submit, for the consideration and orders of Government, a copy of a letter from the Commissioner of Chittagong, No. $\frac{638}{11-1}$ C.C., dated 9th July 1891, and of its enclosure, being a joint report by Mr. Carlyle, the Collector of Chittagong, and Mr. Slack, the Settlement Officer, regarding the treatment of Noabad taluks. The Board agree in the remarks made by the Collector and

the Settlement Officer, and desire me to submit the following observations.

2. The Government holds numerous estates throughout the Province, and its tenure has always been similar to that of a zamindar. It sues and is sued by its tenants as any private landlord, and enjoys only the one legal advantage of a summary procedure for the recovery of rents in the Public Demands Recovery Act, which, however, applies also to other State dues and to private estates under the management of the Court of Wards. The status of the Government as landlord is expressly recognized in the Bengal Tenancy Act [section 3(4)], and that Act also includes khas mahals within the definition of an "estate," thus extending the ordinary rent law of the Province to all lands belonging to the Government. It seems clear to the Board, therefore, that the right of the Government to hold lands belonging to the State, as proprietor, zamindar or landlord is unquestionable. If its rights were confined to the mere taking of rent from occupiers of State lands, it is obvious that such lands not already in private occupation could be seized and retained by any person without application, provided the rent was paid, and that no remedy would exist against trespassers, however objectionable might be the occupation by them of particular lands. This view of the position of the Government towards lands not already settled with zamindars would render the management of khas mahals a matter of great difficulty. His Honor the Lieutenant-Governor holds that the Government should never claim the zamindari right, because that right is burdened with duties which Government cannot properly perform, viz., improvements in agriculture, care of raiyats, responsibilities as to police and crime, &c. The Board must, however, submit that experience has shown that the Government can and does properly perform the duties alluded to. One of the objects of retaining the direct management of Government estates is to present to private landlords examples of good management, and it is undoubtedly the case that, ordinarily, Government estates are better managed in respect of improvements and care of the tenants than private ones.

3. The Government proposes to declare the taluks estates, in order to make the talukdars proprietors, but the talukdars are already proprietors in the important respects that they possess a right which is recognized to be heritable, transferable and divisible, and that they let out their lands to tenants under the same conditions as a zamindar. In Act VII (B.C.) of 1868 (an Act to make further provision for the recovery of arrears of land revenue) the word "proprietor" includes

any tenant by whom any estate or *tenure* is held directly under Government. The Noabad talukdar is, therefore, already a "proprietor" of his tenure for the purposes of revenue. It is not intended to enlarge their rights by conceding to them the right to partition or to malikana, and, practically, the change of the designation of their tenures to estates would make no improvement in their status (save that they would, at a future time, apparently have an absolute right to re-settlement of waste lands found in their taluks). The effect of the Government proposal would, therefore, be nominal, so far as the talukdars themselves are concerned, and the Board doubt whether it would be received by them with favour. It would not make them proprietors in any wider sense than they are already. On the other hand, as Messrs. Carlyle and Slack have pointed out in paragraph 20 of their report, the conversion of the taluks into estates, even without the right of malikana and partition, would give the holders the right to open separate accounts, and this would involve much additional work in the Collectorate. With the right to open separate accounts, moreover, would be claimed the right to have their names entered in the general register as "proprietors" of "estates" with the full privileges of such a position.

4. The Board venture also to think that it would not be fair to the talukdars to convert their tenures into estates, when, as is observed in the Government letter, the effect would be to deprive them of the power of contesting the assessments made in the present settlement under the Tenancy Act, and of appealing, if they so desire, to the Special Judge. As a matter of fact, however, it will be seen, as pointed out by Messrs. Carlyle and Slack, that the proceedings which would have to be taken under the Regulations would probably be more tedious than those under the Tenancy Act, and might be further prolonged in certain cases by civil suits after the final decisions of the Revenue authorities. Moreover, it would be necessary to set aside all that has already been done under the Tenancy Act, and to start afresh under Regulation VII of 1822, or, at any rate, to work under both the Regulation and the Act.

5. The Board would further point out that the conversion of the taluks into estates without the right of malikana or of partition cannot be effected without legislation. Estates which do not carry a right to malikana on refusal of settlement are unknown to the law in Bengal, and the right to partition is conferred on every recorded proprietor of a

joint-undivided estate by section 8 of Act VIII (B.C.) of 1876. It would seem, therefore, that the particular kind of estate which it is proposed to create in Chittagong can only be brought into existence by a special law.

6. In conclusion, I am to observe that the Board's present objection to the conversion of the Noabad taluks into estates has reference to the particular proposal under consideration. The matter would present itself in a different light if it were proposed to constitute the taluks estates with all the incidents of a zamindari tenure in a temporarily-settled district, or even to give the talukdars a permanent zamindari settlement, but these aspects of the case are not under discussion, and the Board are not called upon to express an opinion on them.

7. After the above was written, the Board learnt that the Director of Land Records was also submitting a report, and they accordingly awaited its receipt. It has now reached this office, and is submitted herewith.

No. 1080 L R., dated Calcutta, the 29th August 1891.

From—C. E. BUCKLAND, Esq., Offg. Secretary to the Government of Bengal, Revenue Department,

To—The Secretary to the Board of Revenue, L. P., Land Revenue Dept.

I AM directed to acknowledge the receipt of your letter No. 573A., dated the 5th August 1891, on the subject of the treatment of noabad taluks in Chittagong.

2. In reply, I am desired to inform the Board that, having regard to the facts that the Chittagong settlement is a difficult task, and that the local officers consider that to declare the noabad taluks to be temporarily-settled estates will add to the difficulty, the Lieutenant-Governor agrees that they should be treated as tenures.

No. 1196, dated Calcutta, the 3rd November 1891.

From—C. E. BUCKLAND, Esq., Offg. Secretary to the Government of Bengal, Revenue Department,

To—The Secretary to the Board of Revenue, L. P., Land Revenue Dept.

I AM directed to invite the attention of the Board of Revenue to Government Order No. 1080L.R.,* dated 29th August 1891, in which it was laid down that the noabad taluks in Chittagong should be treated

* Enclosure to Board No. 976A, dated 3rd September, 1891.

as tenures, and to say that the Lieutenant-Governor, having again perused the papers connected with this question, has reconsidered the recommendation of the local officers and the Board of Revenue that those taluks should be regarded as tenures, and is pleased to direct that the orders quoted above be cancelled. I am instructed to communicate the following observations and orders on the subject, which will explain to the Board the views now held by Government.

2. The taluks were at the last settlement treated as tenures in the sense of Act VII (B.C.) of 1868, whereby the tenant holding a tenure directly under Government is a proprietor, what he pays is revenue, and where the question whether a holding is an estate or tenure depends solely on whether it is entered or not in the General Register of revenue-paying estates, all interests in land not so registered being tenures. The noabad taluks were not so registered, and therefore they were tenures. But the passing of the Bengal Tenancy Act VIII of 1885 introduced a new definition of tenure and tenure-holder, which does not apply to these properties. There the tenant is only a large raiyat, and the whole bent and bearing of the Act apply to the relation of landlord and tenant and to the fixation of rent, not to the relation of Government and a proprietor and the assessment of revenue. In the sense of the Bengal Tenancy Act the talukdar cannot be considered a tenure-holder. What Sir Charles Elliott aims at is to preserve their status unaltered as far as possible, and, in His Honour's opinion, this can best be done by declaring that, though tenure-holders under Act VII (B.C.) of 1868, they are not so under the Bengal Tenancy Act VIII of 1885, but are proprietors of their taluks and pay revenue which has to be assessed under the Settlement Regulations.

3. It must be remembered that these talukdars are simply tarafdars of a later date. All persons who occupied and cultivated land before 1793 were made tarafdars and received a permanent settlement. Those who occupied and cultivated the remaining waste after that time are talukdars, and should be, and have hitherto been, treated as on the same level, except that the settlement to be made with them will not be permanent, and two or three incidents of proprietary right which have been found by practice to be inconvenient, viz, the right to partition, to a separate account, and to malikana, will be withheld. These rights they do not possess now, and the Lieutenant-Governor proposes to declare the fact by entering the necessary conditions in the incidents

of the tenure. Sir Charles Elliott sees no reason why legislation should be necessary (as suggested in paragraph 5 of the Board's letter No. 573A,* dated the 5th August 1891) to enable a talukdar to sign consent that he does not possess (as he never has possessed) these rights.

* Enclosure to Board No. 976A, dated 3rd September 1891.

4. The great evil which would flow from treating the Noabad talukdars as tenure-holders under Act VIII of 1885 is that the amount which they will have to pay will then have to be treated as rent, and will be subject to appeal to the Special Judge appointed under the provisions of section 108 (1) of the Act. But what the talukdars have to pay is, as laid down in Act VII (B.C.) of 1868, revenue, not rent, and in every province of India the Government has jealously guarded against the right of a Civil Court to interfere with its assessment of revenue. The Lieutenant-Governor cannot admit that right now. The Government revenue must not be imperilled by being subject to the crotchets of an officer who is not an expert in agricultural production or customs or in the theory or practice of rent. For this business Government always selects its most trusted officers and reserves to itself the final word.

5. The passage in Messrs. Finucane and Rampini's edition of the Tenancy Act, page 175, headed "This chapter applies to settlement," indicates how the work should be carried on. The Settlement Officer will decide the rents of raiyats under Chapter X of the Tenancy Act, appealcable to the Special Judge, but he will determine the Government revenue under Regulations VII of 1822 and IX of 1833. The talukdar's nijjote will not have rent fixed on it, and the decision as to what share it should bear in contributing to the general assets of the taluk will not go before the Special Judge.

6. The Lieutenant-Governor thinks that the difficulties suggested in paragraph 4 of the Board's letter already quoted and in Messrs. Carlyle's and Slack's joint letter No. $\frac{678.}{1-18}$, dated 6th July last, to the Commissioner of Chittagong, a copy of which was forwarded with that communication, are imaginary. So far as fair rent decisions have been made, they have not to be altered; so far as assessment work has been carried on in thana Ramu, it has been done, as shown in His Honour's note† of the 20th October 1891, badly, on a wrong basis and without proper sanction, and must be subjected to revision. The suggestion

† Communicated to the Board with Government Order No. 1161L.R., dated the 28th October 1891.

that the supervision of assessment work by the Commissioner and the Board may cause more labour than the submission of assessment to the decision of a Special Judge is, in Sir Charles Elliott's opinion, a mere hallucination. If the principles of the assessment are clearly set forth and sanctioned beforehand, the Settlement Officer will be subject to very little interference in details from his revenue superiors.

7. These remarks do not apply to jotedars, who will still be treated as raiyats holding direct from Government. If any convenient way of including their jotes in the taluks, or of grouping them into taluks, could be suggested, the Lieutenant-Governor would prefer to do so and to rid the Government of the burden and responsibility of direct management of so great a number of petty properties. But Mr. Slack, whom His Honour consulted verbally, represented that from their size, grouping, and situation, this cannot effectually be done, and that the jotedars prefer their present position, which may therefore remain unaltered.

No. 1125A, dated Calcutta, the 12th November 1891.

Memo. by—C. W. BOLTON, Esq., Offg. Secretary to the Board of Revenue, L.P.

COPY forwarded to the Director of the Department of Land Records and Agriculture, Bengal, for information and guidance, in continuation of the Board's endorsement No. 976A, dated 3rd September 1891.

No. 1295A, dated Calcutta, the 26th November 1891.

From—C. W. BOLTON, Esq., Offg. Secy. to the Board of Revenue, L. P.,
To—The Director of the Department of Land Records and Agriculture, Bengal.

THE HON'BLE SIR H. L. HARRISON, KT.

WITH reference to your letter No. 1082T. A., dated 20th July 1891, and in supersession of the Board's No. 975A, dated 3rd September 1891, I am directed to refer you to the orders of Government conveyed in Mr. Buckland's letter No. 1196, dated 3rd November 1891, regarding the treatment of the noabad talukdars as proprietors, of which a copy has already been forwarded to you with this office endorsement No. 1225A, dated 12th idem.

No. 469T., dated Darjeeling, the 27th September 1892.

From—W. C. MACPHERSON, ESQ., C.S., Offg. Director of the Department of Land Records and Agriculture, Bengal,

To—The Secretary to the Board of Revenue, Lower Provinces.

I HAVE the honour to forward, for the orders of the Board, copy of a letter No. 1681G.S., dated 25th August 1892, in which Mr. Allen, Settlement Officer of Chittagong, again refers for consideration the question of the status of noabad talukdars. Mr. Allen takes the opportunity afforded by my forwarding to him for report the Government letter No. 2766L.R., dated 25th July 1892, which enclosed a revised form of kabuliyat for noabad talukdars to reopen this quest on. Mr. Allen was not aware that the question of the applicability of section 6 of Regulation I of 1793 in the case of the noabad talukdars had been suggested by Mr. Finucane in his demi-official letter No. 84, dated 28th April 1892, addressed to the late Sir Henry Harrison, and that Government had had that letter under consideration before issuing the orders contained in Mr. Buckland's demi-official letter No. 10T.R., dated 22nd May 1892. I think it right to lay Mr. Allen's letter before the Board, because it is fair that his opinion should be considered; and because this is the first time, so far as I am aware, that the applicability of section 6 of Regulation I of 1793 to the noabad talukdars has been submitted officially for the consideration of Government. Mr. Allen says that this point was referred to the Board in the Commissioner's letter No. $\frac{1155\text{-C.C.}}{11-1}$, dated 18th November 1891; but I am not aware of having seen that letter.

2. The state of things is this. Under the orders contained in Government letter No. 1196, dated 3rd November 1891, it is to be declared that the talukdars, although tenure-holders under Act VII (B.C.) of 1868, are not tenure-holders under the Bengal Tenancy Act VIII of 1885, but are proprietors of their taluks, and their revenue is to be assessed under the Settlement Regulations. The assessments made on their nijjote lands are not to be entered in the khatians as rent settled judicially, and the assessments are not to be announced until assessment statements have been sent up to and approved by Government (paragraph 5 of letter No. 1196, dated 3rd November 1891, and Mr. Buckland's letter No. 10T.R., dated 22nd May 1892). Government has agreed with the Board that the allowance of the talukdars

should be fixed at 30 per cent. of the gross assets, and that the assessment of the taluks should be made on the rents actually paid by the raiyats and those which would be payable by the talukdars according to the same rates for the land held by themselves (paragraph 11 of Government letter No. 723L.R., dated 28th May 1891). Government desires to preserve the status of the talukdars unaltered as far as possible (paragraph 2 of Government letter No. 1196, dated 3rd November 1891); and accordingly a form of "declaration of incidents of the noabad taluks" has been approved in Government letter No. 11T.R., dated 2nd November 1891, and a form of kabuliyat is under consideration in correspondence ending with Government letter No. 2766L.R., dated 25th July 1892. I await report from the Settlement Officer on the letter last named, which he no doubt defers till his letter No. 1681G.S., dated 25th August, now submitted, shall have been considered. I have, however, requested him to report upon that letter in the supposition that Government may adhere to its decision as to the status of the talukdars, and shall forward his report as soon as it is received with my own remarks.

3. I have now only to invite consideration of the question whether, within the meaning of section 6 of Regulation I of 1793, it can be said that, under the orders of Government which I have cited in paragraph 2 of this letter, "the proprietary rights in lands that are the property of Government" are being transferred to the noabad talukdars. If those rights are being so transferred, then the last sentence of section 6 applies, and we are conferring a permanent settlement, though without the intention to confer such settlement. It appears to me to be a matter upon which the law officers of Government should be asked to advise (if they have not already been consulted) whether the effect (1) of the Government orders, and (2) of the method of assessment of revenue of the taluks which is being followed, taken (3) with the kabuliyat and (4) the declaration of incidents, is in fact to transfer to the talukdars the proprietary rights in lands which are the property of Government.

4. Pending receipt of Mr. Allen's report on the kabuliyat form suggested in Government letter No. 2766L.R., dated 25th July 1892, I have only to suggest that in the last clause the words "my talukdari right" should be substituted for the words "my proprietary rights in the taluk." The kabuliyat form and the form of declaration of incidents will require careful translation.

5. I take this opportunity of inviting attention to section 13 of Messrs. Carlyle and Slack's joint letter No 678, dated 5th July 1891,* and of suggesting that Mr. Allen be invested with the powers of a Collector under Regulation VII of 1822.

* Reference is made to this letter in paragraph 1 of the Board's letter No. 573A., dated 5th August 1891.

No. 1681G.S., dated Chittagong, the 25th August 1892.

From—C. G. H. Allen, Esq., c.s., Settlement Officer, Chittagong,

To—The Director of the Department of Land Records and Agriculture, Bengal.

I venture to take a last opportunity afforded me by your memorandum No. 1269T.A., dated the 5th instant, of protesting against the declaration by Government that noabad talukdars have proprietary rights in their taluks. The matter has been fully discussed before, and Government decided the question by orders passed in their letter No. 1198, dated the 3rd November 1891, but no final step has yet been taken which binds Government to adhere to this decision. I plead the importance of the question and the fact that this is my first opportunity of expressing my views upon it as my excuse for this reference.

2. The point to which I earnestly entreat attention is whether section VI of Regulation I of 1793 will not apply, or may not be held by civil courts to apply to these talukdars if Government now declares that they have proprietary rights.

3. Up to the date of the Government orders under reference, it had invariably been held by Government that talukdars had not proprietary rights in their taluks, and I think the question may fairly arise whether the present declaration does not amount to a transfer within the meaning of the Regulation.

4. The Regulation says that in the event of the proprietary right in lands that are the property of Government being transferred to individuals, such individuals and their heirs and successors shall be permitted to hold the lands at the assessment at which they may be transferred for ever. Now these taluks had always been held to be the property of Government previous to the orders under reference. These orders declare the proprietary right of taluks to belong to the talukdars, and I fear there is every probability of civil courts holding that this declaration amounts to a transfer.

5. This point was raised by the Commissioner in his letter No. $\frac{1155C.C.}{11-1}$, dated the 18th November 1891, to the Board. I venture to suggest that before the form of kabuliyat forwarded with your memorandum under reference is finally approved, the opinion of the Legal Remembrancer may be obtained whether, considering the past history of these taluks, the mention of proprietary rights therein contained may not be held to be a transfer of proprietary rights from Government to the talukdars, within the meaning of the Regulation above quoted.

No. 61A, dated Calcutta, the 19th January 1893.

From—C. W. BOLTON, ESQ., Secretary to the Board of Revenue, L. P.,
To—The Secretary to the Government of Bengal, Revenue Department.

THE HON'BLE C. C. STEVENS.
D. R. LYALL, ESQ., C.S.I.

I AM directed, in continuation of the Board's letter No. 1026A, dated 30th December 1891, to forward, for the consideration of His Honour the Lieutenant-Governor, a copy of a letter No. 469T., dated 27th September 1892, from the Officiating Director of the Department of Land Records and Agriculture, and of its enclosure.

2. The Board as formerly constituted have already on different occasions laid before Government their views on the subject of the status of the noabad talukdars of Chittagong. Mr. Stevens, after perusal of the correspondence, has with great reluctance arrived at the conclusion that it is his duty to suggest, if not a reconsideration of the last orders, at least a reference to the legal advisers of the Crown. Looking to the immense importance of the interests involved and (as it seems to him) the risk of ultimate failure of the proceedings, he has asked the advice of Mr. Lyall, who in addition to his general experience has the advantage of special knowledge of Chittagong. Mr. Lyall concurs in the suggestion that legal opinion should be taken, and I am to ask that the present letter may be understood as having issued under the joint instructions of both Members.

3. The Board desire most respectfully to point out that, independently of any previous controversies, all the officers* who have been connected with the present settlement have felt the doubts which they themselves now feel, and further that the decisions of Government have, on the other hand, not been invariable.

* Mr. Halliday.
Sir H. Harrison.
Mr. Oldham.
„ Power.
Mr. Finucane.
„ Slack.
„ Macpherson.
„ Carlyle.
Mr. Allen.

4. The Board do not wish to trouble His Honour the Lieutenant-Governor with a repetition of the arguments which have already been brought before him, but they desire to represent very briefly that the settlement has been undertaken and has been proceeding under the Tenancy Act; that, if the orders of Government as to the talukdars are to be maintained, it will be necessary that proceedings should also be taken under the Regulations; and that the legality of such concurrent proceedings seems open to question. It would be satisfactory to feel certain that the points in which the noabad tenure now falls short of a complete proprietary zamindari right can be so reserved by agreement that they will not be obliterated by the operation of the ordinary law. Secondly, it seems desirable to be assured that the contemplated arrangements would not have the effect of conferring unintentionally a permanent settlement by virtue of section 6 of Regulation I of 1793.

5. On all these matters the Board think that the assistance of legal advice will be of much value; for, however ready they themselves may be to adopt the opinions of His Honour the Lieutenant-Governor, and however anxious they may be to carry out his views irrespective of their own, they cannot forget that the ultimate decision will be in the hands of the judicial authorities, and they feel it their duty to press this point urgently on the attention of Government. It seems to them eminently desirable that Government and its officers should be strengthened, and that all legal doubts should be dispelled or, if necessary, met by legislation.

No. 39T.—R., dated Darjeeling, the 4th May 1893.

From—H. H. RISLEY, ESQ., C.I.E., Secretary to the Government of Bengal, Revenue Department,

To—The Secretary to the Government of India, Revenue and Agricultural Department.

I AM directed to submit, for the consideration and orders of the Government of India, a question regarding the status of *Noabad talukdars* which has arisen in the course of the settlement now in progress in the district of Chittagong.

2. With their letter No. 270A, dated the 16th April 1891, the Board of Revenue submitted a letter from the Director of Agriculture, referring for orders a number of points which had to be decided in connection with the Chittagong settlement. One of these was—what percentage on the assets should be allowed to Noabad talukdars?

Mr. Finucane observed that the determination of this question in some degree depended on the larger question whether Noabad taluks were estates or tenures, and added that there appeared to be no doubt that they were tenures and not estates. In this opinion, which was held also by the local officers, the Board concurred, remarking that these properties were recognized by Government in 1878 as tenures saleable under the provisions of section 11 of Act VII (B.C.) of 1868. They also explained that, although the Board in their proceedings of 11th March 1882 directed that "the land comprised within each Noabad taluk on the estate, the property of Government, which is known as the Government Noabad mahal in Chittagong," should "be deemed to be an estate for the purposes of the Land Registration Act VII (B.C.) of 1876, and be separately entered in the General Register of Revenue-paying Lands," this order was passed for the sake of convenience, and could not *per se* have given the taluks the status of estates. The taluks, moreover, it is stated, were not entered in the General Register of Revenue-paying Lands. The whole of the lands embraced in the khas mahals under each separate khas tahsildar was shown in the Register as one estate, and the taluks comprised in each such estate were entered separately in subsidiary registers kept in the khas tahsil office. With reference to this explanation, I am, however, to observe that the orders themselves, which are quoted at page 3 of the Board's Registration Manual (note 1 under section 3), do not make this distinction. On the contrary, they lay down with much precision that "each Noabad taluk" is to be deemed to be an estate and to be "separately entered" in the Register.

3. The orders of the Lieutenant-Governor on the Board's reference are contained in the following extract from Mr. Buckland's letter, 135-138, No. 723L.R., dated the 28th May 1891:—

[Paragraphs 5-10 inclusive printed on pages 135-138 above.]

4. With their letter No. 573A, dated 5th August 1891, the Board submitted the letters noted in the margin. The views embodied in this correspondence seemed to the Lieutenant-Governor to be of a highly technical character. The arguments brought forward may be summarised as follows:—

From Commissioner, Chittagong, No. $\frac{638C.E.}{11-1}$, dated 9th July 1891.
Page 151, *supra*.
From Director, Land Records and Agriculture, No. 1142T A.,† dated 28th July 1891.
Page 152.

(*a*) The talukdars would disapprove of the change in their status, because it would deprive them of their right of

appeal to the Special Judge against the settlement assessment, and because they would have to pay cesses as well as land revenue. Their consent, moreover, would have to be obtained in each case.

(*b*) The settlement work hitherto done would be of doubtful legality, and retrospective effect would have to be given to an order vesting the Settlement Officer with the powers of a Collector under Regulation VII of 1822.

(*c*) There would be far more room for appeal against the assessment and against every part of the work.

(*d*) If they refused settlement, it would be hard to deal with the estates thus thrown on the hands of Government.

(*e*) If they accepted settlement, every proprietor would have to be settled with separately.

(*f*) A recusant talukdar would be entitled to malikana in proportion to his share, which in many cases would be extremely small, so that the accounts to be kept would be very troublesome.

(*g*) In case of recusancy the estates could only be settled for twelve years.

(*h*) The proprietors would have the right to open separate accounts, which would cause much trouble.

(*i*) A kabuliyat would have to be taken from each proprietor.

(*j*) Raiyats who pay direct to Government would claim to be recognized as proprietors also.

(*k*) The change of status would do the talukdars no real good, and would not be received by them with favour, though it would confer on them the right to partition and to the resettlement of waste lands found in their taluks.

(*l*) It would not be fair to the talukdars to deprive them of the power of contesting the assessments made in the present settlement under the Tenancy Act, and of appealing to the Special Judge.

(*m*) Proprietary right, without the right to batwara, malikana, and separate accounts, cannot be given without legislation, nor can the talukdars contract themselves out of these incidents of their title.

5. Although Sir Charles Elliott considered most of these arguments to be very insignificant, he was for the moment disposed to think that

the question was mainly one of words, that to the talukdars it made little difference, if any, what they were called, while if the local officers who in any case have a difficult task before them, considered that the change in the status of the talukdars would add to the difficulty, stronger reasons would have to be given for the decision than that it conformed with a sounder theory of land tenrue in India. Orders* were therefore passed on the 29th August 1891, to the effect that, having regard to the fact that the Chittagong settlement was a difficult task and that the local officers considered that to declare the Noabad taluks to be temporarily-settled estates would add to the difficulty, the Lieutenant-Governor agreed that they should be treated as tenures.

* Page 168, *supra.*

6. On further consideration of the subject, and after examining in detail the papers of the Chittagong Settlement and consulting personally with the Settlement Officers, Messrs. Slack and Allen, who were invited to visit Darjeeling for this purpose, the Lieutenant-Governor found himself unable to maintain the position which he had reluctantly taken up in August 1891. His reasons for reverting to and carrying into effect his original opinion, and directing that the orders of 29th August 1891 should be cancelled, are set forth at length in the following extracts from Mr. Buckland's letter No. 1196, dated the 3rd November 1891:—

[Paragraphs 2-6 inclusive printed on pages 159—161 above.]

7. In their letter No. 61A., of the 19th January 1893, the Board of Revenue returned to the subject. They laid stress on the great importance of the interests involved, and represented—

(*a*) that it was desirable to be certain that the points in which the Noabad tenure now falls short of a complete zamindari proprietary right could be so reserved and barred by agreement that they would not revive and accrue to the talukdars by the operation of the ordinary law;

(*b*) that it would be well to be assured that the contemplated arrangement would not have the effect of conferring unintentionally a permanent settlement by virtue of section 6 of Regulation I of 1793.

On these points the Board expressed a wish to take legal advice. They also submitted a letter from the Director of Land Records and Agriculture, suggesting that, in the last clause of the form of kabuliyat proposed to be taken from the Noabad talukdars, the words "my

talukdari right" should be substituted for the words "my proprietary rights in the taluk." They were told in reply that the Lieutenant-Governor had no objection to their referring to the law officers such points as they thought fit, though the Lieutenant-Governor was unable to understand how the question of a permanent settlement could arise in Chittagong if it had not arisen in Orissa or in the Jalpaiguri Duars. The proposed change in the kabuliyat was approved.

8. On the 21st February 1893 the Board submitted for the information of Government copies of their reference to the Law Officers of Government and the opinions of the Legal Remembrancer and the Officiating Advocate-General, which will be found among the enclosures enumerated in the list annexed to this letter. It was not the Lieutenant-Governor's intention that the Board should have referred to the Advocate-General the whole question of the status of a Noabad taluk, and thus re-opened the discussion which had been closed by the orders of 3rd November 1891. The point which His Honour specially wished to refer to the Advocate-General was, what is the effect of section 6, Article V, Regulation I of 1793? Why should it create a difficulty in Chittagong if it does not do so in Orissa or in other districts of Bengal, in all or almost all of which, as the Appendix IIB to the Board's Annual Land Revenue Report shows, there are estates temporarily settled with proprietors? If estates can be settled temporarily with proprietors in so many districts, why should it be contended that a temporary settlement with proprietors (if talukdars are held to be proprietors) in Chittagong necessarily becomes a permanent settlement? The section speaks of "a transfer of proprietary right" by the Government as being followed by a permanent settlement; but what would constitute such a transfer? It was not proposed to execute a deed of transfer, or to notify or declare in any way that Government transferred its proprietary right to the talukdars. What was proposed was to treat them as proprietors so far as assessment goes (barring the incidents of malikana, batwara and the right to separate accounts), and to give them a patta, and take from them a kabuliyat in which their rights were described as *proprietary* rights; but as to the use of that word orders were subsequently issued that it should be dropped and the word *talukdari* right substituted.

Section 6, Regulation I of 1793—
"In the event of the proprietary right in lands that are, or may become, the property of Government being transferred to individuals, such individuals and their heirs and lawful successors shall be permitted to hold the lands at the assessment at which they may be transferred for ever."

9. There is another point of view from which the question may be considered. Under section 1, Act VII (B.C.) of 1868, the term *proprietor* includes "any tenant by whom any estate or tenure is held directly under Government." Therefore the Noabad talukdars are proprietors for the purposes of this Act. The Advocate-General says that this definition is only valid for the purposes of collecting arrears of revenue, not for settling it. But still if it is argued that to call these talukdars proprietors entails their having a right to a permanent settlement, how is it that no such claim has been brought, based on this definition, or on the somewhat analogous case where the Board directed, in their proceedings of 11th March 1882, that under section 3 (2)(*c*) of Bengal Act VII of 1876, "the land comprised within each Noabad taluk on the estate, the property of Government, which is known as the Government Noabad mahal in Chittagong, be deemed for the purposes of this Act to be an estate, and be separately entered in the General Register of Revenue-paying Lands"? The Board now endeavour to minimise the effect of this order in the manner indicated in paragraph 2 of this letter. It deserves notice, however, that in draft No. II of the Bengal Tenancy Act a proviso was inserted in section 3 (1) to the effect that the registration of a tenure under section 3 (2)(*c*) of the Land Registration Act, 1876, should not constitute it an estate within the meaning of the definition, and it was explained by the Member in charge of the Bill that this proviso had reference to the Noabad taluks. The proviso was subsequently omitted; but having regard to the definitions of estate and proprietor, it would seem, if the Act is to be strictly construed, to be open to question whether Noabad talukdars are not already proprietors in virtue of the Board's orders of 1882. However this may be—and the point is mentioned here mainly to show what unexpected results may arise from a rigid and technical interpretation of the law—the Lieutenant-Governor has not received a clear explanation of his difficulty—what act of Government can create the claim to permanent settlement under section 6 of Regulation I, 1793? Must proprietary right be formally conferred? or is it to be inferred from the behaviour of Government towards individuals? and if so, what attitude or what action of Government will justify such an inference?

10. Sir Charles Elliott had hoped to have obtained from the Advocate-General a clear exposition of the bearing of the law on this difficult point, but the question was not distinctly placed before him,

and no such exposition has been received. The gist of the Advocate-General's opinion is that a Noabad talukdari tenure is not an estate but a tenure, and a tenure under the Bengal Tenancy Act. The Lieutenant-Governor cannot say that Mr. Woodroffe's treatment of the subject carries conviction to his mind. The Advocate-General seems to be too much governed by words, and his argument almost amounts to this: if a particular property is called a tenure, it must be a tenure *as defined in the Bengal Tenancy Act.* He asserts that tenures held directly under Government in Government khas mahals may be tenures under the Tenancy Act: therefore these Noabad tenures are so. Why should this follow; Admitting that the Noabad taluks are not estates, nor the talukdars proprietors, under the Tenancy Act, why is it necessary that they should be tenures under that Act? Is it not conceivable that they should be neither the one nor the other? In discussing this subject the essential point at issue seems to be this: is the Tenancy Act exhaustive in its treatment of landed rights? It deals with proprietors, tenure-holders, and raiyats. Must everyone possessing an interest in land fall into one or other of these classes? Sir Charles Elliott is disposed to answer this in the negative, and to say that farmers of Government estates, or of estates the proprietors of which have refused settlement, grantees of waste lands, jotedars in the Western Duars, and Noabad talukdars in Chittagong, are instances to the contrary.

11. Returning to the particular case, His Honour would have expected the Advocate-General to have examined the incidents of the talukdari tenure, in order to see how far they correspond with the rights possessed by the person who is defined as a tenure-holder in the Tenancy Act, and how far his history and origin correspond with that of the tenure-holder of the Act. This he has not done, and the Lieutenant-Governor feels satisfied that the legislators who framed the definition in the Tenancy Act had in their mind a person whose origin, history and incidents are very different from those of a Noabad talukdar. A talukdar in fact is only a tarafdar* of more recent date; the historical difference consists in the one having got his land before, and the other after, the Permanent Settlement. The rest of the difference consists in the way that Government has treated him. This view is supported by a reference to the way we are treating the tarafdar now. If a tarafdar can be shown to have encroached on Government waste since the Permanent Settlement, that area can

* *N. B.*—Tarafdar is the title locally given to the owners of the 28,000 or 29,000 estates in Chittagong which are permanently settled.

be cut off from his taraf and settled with him as a taluk. But it seems arbitrary to call him a proprietor in respect of the one area and tenure-holder in respect of the other. His rights in the land he has encroached on are what Government choose to make them, when it declines to oust him, but agrees to prolong his possession if he accepts the conditions it offers.

12. As to the Noabad talukdar proper, if we want to discover what his rights and his position are, we must look, not to the names by which he has been called in past official correspondence, but to the incidents of his tenure as laid down in his kabuliyat. Copies of the old forms of kabuliyat are given in volume IV of the Chittagong Selections, pages 341 *et seq.* The first form, prescribed (it is believed) in 1835, contains the following conditions:—The talukdar is responsible for making embankments, roads, and bridges in his taluk. If he fails to do so, Government may do it at his expense. He undertakes police responsibilities, and will furnish "rasad" and "begar" when necessary. If he falls into arrear, he will pay interest at 12 per cent., and the arrears can be realised by sale. He will do his best to cultivate the waste lands, and after the next measurement will discharge the revenue of it as demanded. Government may settle with others what he neglects to cultivate. Other and slightly different forms were prescribed in 1840, in 1842, and in 1847. In the latter the waste land clause is as follows:—

"Since so much waste land has been included in my taluk, this land is the *milkiyat* of Government. Therefore the profit from whatever I cultivate in this land will be my right, and on the expiry of my settlement any part of the waste land found cultivated will be assessed at any rate not exceeding Rs. 16 as Government may deem fit, and included in my taluk; and on the termination of my settlement no one but I will have the right to settlement of that cultivated land; but Government will keep the power of settling with whomsoever it may think fit any land that may remain waste at the close of my settlement, and I shall have no preferential claim to settle for that land, and I affirm that my talukdari right over that land depends on my cultivating it." These incidents and conditions come near to constituting proprietary right, and are in the main, as will be seen from the Nawabi patta quoted below, borrowed from the old conditions under which the Noabad talukdars held their estates under the native rulers of India.

The main exception is the condition made about waste land, and here the assertion that waste land is the *milkiyat* of Government contains implicitly the claim that the talukdar is *malik* or proprietor of the cultivated lands. But there is no provision as to the terms to be offered when the settlement expires, or what the results will be if the talukdar refuses them.

13. Later on the talukdar's position becomes more precisely differentiated. A specimen of the kabuliyat executed by the talukdar at Mr. Fasson's settlement of 1876-82 is given in Chittagong Selections, volume III, page 80. He enters into a settlement and agrees to pay land revenue. He cannot divide his taluk or transfer any part of it less than the whole. If he falls into arrears, the Collector may cancel the settlement, and he loses all right in the land. He has no right to enhance his raiyats' rents—even under the provisions of any law—except in the case of the non-occupancy raiyats. He must pay the chaukidar, police the taluk, repair the embankments and village paths, he may not shut up or open any hát without permission, he msut supply provisions for troops on the march; and for failure in any of these conditions, Government may annul the engagement, and he loses all right in the taluk. At the expiry of the term of settlement, he is entitled to resettlement; but if he refuses to engage for the payment of the amount of revenue which Government may deem it expedient to fix he will be liable to ejectment from the land, and, having no proprietary right, he will have no claim for malikana.

Here, too, it is apparent that most of these conditions are such as attach to the position of a proprietor, though there is an express disclaimer of proprietary right. But it seems to the Lieutenant-Governor the merest wantonness of pedantry to assert that a man to whom these incidents attach occupies the position of a tenure-holder under the Tenancy Act. The two main incidents of a tenure under that Act are these. The tenure-holder's rent can only be enhanced, under the conditions of section 7 of the Act, up to customary rates, or an equitable amount, the minimum limit of which leaves him 10 per cent. on the gross assets *plus* expenses of collection; and under section 89 he can only be ejected from his taluk in execution of a decree. The position of the Noabad talukdar is, therefore, fundamentally different from that of a tenure-holder under the Act; and the Lieutenant-Governor is forced to the conclusion that no term and no definition in the Act precisely meets his case.

14. His Honour would not, however, care to discuss the subject further, or to emphasise his disagreement with the Advocate-General's opinion, unless it were found that the practical results which would flow from accepting his opinion were so disastrous that it ought to be rejected. What, then, are the results which would practically ensue if the Noabad talukdars are treated as tenure-holders under the Tenancy Act?

15. The principal result is one to which attention was drawn in the orders of 3rd November 1891, and pointed to as that which weighed most with the Lieutenant-Governor,—it is that the money to be paid by the tenure-holder will be rent, not land revenue, and must be fixed by a court acting in accordance with judicial procedure, and would be appealable to the Special Judge appointed under section 108 of the Act. Now this is opposed to an elementary principle on which the Government of India has always insisted. In every province and in all time the Government has jealously preserved the power of assessment of land revenue from any encroachment of the Civil Court. It seems unfortunate that neither the Board nor the Advocate-General have made any reference to this argument, or noticed how it should influence our interpretation of the Tenancy Act. If two readings are possible, surely the one should be accepted which does not violate a fundamental principle of Imperial Government; or at least an attempt should be made to show that the Legislature violated it intentionally and with its eyes open, not by a side wind or accidentally. The Lieutenant-Governor maintains that the Supreme Government did not intend to give up its time-honoured authority over the fixation of the land revenue, and that the word tenure-holder should be read so as not to force upon it a meaning which entails such a violation of the immemorial customary law of India. If this meaning were accepted, it would be possible for a Special Judge, subject to no appeal, whatever, to rule that no enhancement is fairly demandable; that the maximum amount of rent should be so-and-so; or any other fanciful decision of the kind. The Government, after carefully selecting its agency for assessment, training them to the work, and personally supervising their operations, would in that case have to step aside in the last instance, and leave the final decision on a point material to the finances of the Empire to an officer who may not be an expert, and may have had no training at all beyond that of an ordinary Civil Judge.

16. Moreover, besides taking the final settlement of the question out of the revenue officer's hands and putting it into hands presumably

less competent, the acceptance of the Advocate-General's opinion involves wide and far-reaching changes in the principles which govern and the trammels which control the Settlement Officer in fixing the revenue payable by the talukdars to Government.

17. If Noabad taluks are held to be tenures, their rent may be enhanced under section 7, Bengal Tenancy Act, "up to the limit of the customary rate payable by persons holding similar tenures in the vicinity;" or (if no such customary rate exists) up to such limit as the Court thinks equitable, provided that the tenure-holder retains not less than 10 per cent. of the gross rental, *plus* the cost of collection. Now this section, which was framed with reference to the general conditions determining the rent of tenures throughout Bengal, is not well adapted to the special circumstances of these very exceptional properties. Owing to the extension of cultivation, the breaking up of jungle, and the rise of prices in Eastern Bengal generally, the incomes of Noabad talukdars have been greatly increased, and by their special covenants with Government they have become liable on resettlement either to pay increased revenue or to surrender their holdings. Where a specific contract of this nature exists between the parties, and where the settlement is directed to the fixing of the land revenue due to the Sovereign, the general law limiting enhancement with reference to the very uncertain and indeterminate standard of the customary rate payable by similar tenures appears to be wholly inapplicable. In other words, the specific contract which has been acted upon by both parties for the best part of a century takes these properties out of the purview of the general law of landlord and tenant.

18. We must consider how this clause would probably act. The minimum figure for collection expenses may probably be taken at 5 per cent. Suppose a taluk with gross assets of Rs. 100. Then the talukdar under section 7 (3) would retain at least 15 per cent. and pay at most 85 per cent. of the assets. But Government proposes to assess the talukdar at 70 per cent. of the gross assets, so that he would lose and not gain by being treated as a tenure-holder under the Act. If, however, he has sub-tenures and sub-sub-tenures under him, the case would be altered. There are many large talukdars in pargana Ramu in Chittagong who have itmamdars under them, and they, again, have dar itmamdars, and in some cases there is still further infeudation. In the Backergunge district it is said that the sub-tenures run to 13 degrees. But take the fairly common case of two degrees. With the

assets at Rs. 100, the dar-itmamdar's rent would be fixed at Rs. 85. Deducting from that Rs. 8½ profits and Rs. 4½ collection expenses, the itmamdar's rent would be fixed at Rs. 72. From that at least 10 per cent. profits and 5 per cent. collection expenses must be deducted from the talukdar, who would be settled with for about Rs. 60. In this case the acceptance of the Tenancy Act as governing the position involves a reduction of the Government revenue by Rs. 10. By allowing still further infeudation, the talukdar would be able to work the law so as to reduce the Government revenue to nothing at all. The conclusion is that Mr. Woodroffe's exposition of the law may involve, in certain circumstances, serious loss to the Imperial finances; and that it in all cases places the final decision of the question in the wrong hands—the hands of the Civil Court, not of the Settlement Officer. This question of the possible effect of applying the letter of the Tenancy Act to a series of holdings complicated by excessive subinfeudation is of course by no means confined to Chittagong. In fact it is not in Chittagong that this difficulty occurs in its most acute form, and the point is mentioned here merely in order to illustrate the trouble which may arise from adopting the narrow and technical view of the law propounded by the Board and the Advocate-General. If the Lieutenant-Governor's view of the case is accepted, section 104(2) of the Act seems to indicate the true solution. Whenever a settlement of revenue is being made, the Settlement Officer has to fix fair rents for all grades of tenants and to apply the provisions of sections 191 and 192. In doing this he must bear in mind that he has to provide for a margin, and that that margin has to meet the claims of the revenue and of the middlemen. The revenue clearly takes precedence. If after its claims have been satisfied there is room for the middlemen, good and well. If not, or if the Special Judge by reducing the raiyats' rents on appeal reduces the margin, the tenure-holders, and not the revenue, must be the sufferers. As to the precise method in which the necessary adjustments should be effected, the Lieutenant-Governor prefers not to express a positive opinion until he has had an opportunity of examining the question in detail in the light of the actual statistics which are likely to be available soon from some of the estates now under settlement.

19. On the other hand, if the Government decline to follow Mr. Woodroffe's interpretation of the law, and hold that the Noabad talukdar is not defined in the Tenancy Act, what results will flow from

that decision? As regards the raiyat, it will make no difference, since it is not proposed that his rent should be enhanced, except under the first clause of section 104 (2), when he holds lands in excess of those in his patta, or has hitherto paid no rent at all. The itmamdars and dar-itmamdars will be treated under section 191 of the Act, according to which their rents can be enhanced to a reasonable sum above the Government revenue, not strictly in accordance with the limits of section 7.

20. As regards the talukdar, the Settlement Officer will assess him under Regulation VII of 1822 (at 70 per cent. of assets), and will give him a patta and receive a kabuliyat, in which his rights are described as talukdari (not proprietary) rights. If he refuses the assessment, he will be ejected from the taluk, and sink to be a raiyat or jotedar of his own cultivated land. If he appeals against the assessment, the Civil Court will refuse to hear the appeal, having no jurisdiction under the Regulation. It may be said that he may accept the patta and then claim that under section 6 of Regulation I of 1793 his assessment was a permanent one. The Lieutenant-Governor holds, however, that such a contention would fail, as he could not prove any transfer to him of the proprietary right of Government, and the kabuliyat itself sets forth in the clearest terms the limited character of the rights conveyed. Moreover, the procedure which the Lieutenant-Governor proposes to follow is identical with that which was followed before in Mr. Fasson's resettlement. No change will be made in the position or title or rights of the talukdar, and there will be no basis whatever for the assertion that Government has transferred proprietary rights to him by this settlement. This withholding of certain incidents of the proprietary title seems to be quite in accordance with section 5 (2) of Regulation VII of 1822, which provides *inter alia* "that *malguzars* not being actual proprietors of the land included in the estate for which they may have formerly been under engagements, though recorded in the accounts of past settlements as *zamindars*, *talukdars* or the like.....shall not receive the above allowance" (not less than five per cent.) "on the *jama* of the estate, but shall receive such allowance, in lieu of their title of management, as may appear to Government to be equitable to assign." Again, section 9 (2) of the same Regulation empowers Collectors "to grant pattas to the several *mufassal zamindars* and *raiyats* or other owners and occupants of land for the land owned or occupied by them, specifying the amount to be

paid by them and all the conditions attaching to their tenure." Both these sections seem to contemplate a recognition of something less than the complete proprietary right. Surely such a recognition, if duly accepted by the transferee, the conditions being fully set forth in the kabuliyat executed by him, would not have the effect of giving a right to a permanent settlement under section 6, article V of Regulation I of 1793. That section contemplates a complete and unconditional transfer, not a limited and conditional transfer, intentionally restricted so as to prevent the right to a permanent settlement from accruing.

21. The Lieutenant-Governor finds that this view of the law is supported by the opinion of Sir Henry Ricketts, who carried out the Noabad settlement of 1841—1848, and who is justly regarded as the highest authority on the subject of these peculiar properties. In paragraphs 94 and 95 of his final settlement report of the 2nd September 1848, Sir Henry Ricketts puts forward a proposal closely resembling that now under discussion. He advised "the immediate free relinquishment of the zamindari tenure in favour of the farmers and talukdars" (for 50 years in some cases and 25 in others) "then to be subject to resettlement on such terms as may be considered suitable. In the event of recusal, the malikana allowance in no case to exceed 5 per cent. Should it be considered extravagant to allow such malikana, twenty-five or fifty years hence, without demanding a price for the same, the grant of malikana at that period might be made conditional on the payment of a fee now for the interest conceded." It will be observed that Sir Henry Ricketts says nothing about any claims to a permanent settlement accruing in consequence of the relinquishment of the zamindari tenure recommended by him, and the very terms of his proposal exclude the idea of such a claim. Obviously he did not contemplate the concession to the talukdars of any further rights than that of "possession so long as they pay the revenue at this or any subsequent settlement."

22. Again, it may be said that the talukdar might go into the Civil Court and sue Government for a declaration that he is a tenure-holder under the Tenancy Act. Why he should do this is not obvious, seeing that he is in ordinary cases liable to lose by being declared a tenure-holder, and has nothing or only a bare chance of something to gain. The only case where he can gain is where he has several sub-tenure-holders and wishes to perpetuate their rights. But as a rule he wishes to get rid of them, and would prefer to see them enhanced under

section 191 rather than to have their rents fixed under section 7. It is not conceivable that any talukdar will sue to be declared a tenure-holder under the Tenancy Act, when he understands that the position which the Lieutenant-Governor considers the talukdars to occupy, and in which he proposes to place them, is a better one than that to which the Advocate-General relegates them. It is desired to treat them particularly, though not in name, as proprietors of these estates, less three important incidents ordinarily attaching to proprietary right, viz., malikana, batwara, and the right to a separate account, but paying land revenue to Government, which is to be assessed at 70 per cent. of gross assets.

23. After long and careful consideration, it appears to the Lieutenant-Governor that the legal aspects of the question may be summed up as follows. The State in its character of proprietor, where it has that character, and as against its tenants, whether tenure-holders or raiyats, occupies just the same position as a private landlord, except as regards (*a*) the certificate procedure, (*b*) the special rights secured to it by sections 104 (2) and 191-92 of the Tenancy Act. But the Tenancy Act does not affect, and was never intended to affect, the sovereign rights of the State in respect of the fixing of revenue. There is, so far as the Lieutenant-Governor is aware, no trace of any such suggestion in the elaborate discussions preceding the Act; and seeing that the Act itself purports to deal merely with the relations of landlord and tenant, it would have been outside its purpose to lay down the conditions governing the relations of the State to the landlord.

24. It should be observed in conclusion that though the Board and the Director and the Settlement Officer agree in holding that the Noabad talukdars are really tenure-holders under the Tenancy Act, this opinion is far from being upheld by the recorded views of previous officers whose knowledge of the revenue history of Chittagong deserves the highest respect. On the 30th March 1842 the legal status of these landholders was described by Sir Henry Ricketts in the following terms.—

Noabad Selections, Vol. IV, p. 116.

"The nature of the interest vested in the Noabad talukdars appears never to have been defined. For a time Noabad mahals were sold for arrears, like zamindaries of the perpetual settlement. These arrears were collected by the issue of dustucks and attachments of property since the year 1836. Latterly they have been sold under Regulation VIII of 1835, after the issue of ten days' notice. A Noabad

taluk cannot be regarded as a farm only, for right of possession has always been conceded to the talukdars. The tenure partakes of the nature of a zamindari estate in an unsettled district, inasmuch as the owner has a right to possession on agreeing to the jama assessed for the term of the lease. It partakes of the nature of a sub-tenure, the Government claiming the zamindari right as vested in the State. It partakes of the nature of a raiyati tenure; these talukdars being some of them jungleboorce as having first reclaimed the land from the forest and tilling with their own hands. It partakes of the nature of a farm only, as being limited in the period of its existence on the terms now adjusted."

Other officers of experience in the Chittagong district have expressed even more decided views as to the proprietary character of the talukdari status. Thus on the 5th December 1831, Mr. Halhed, Commissioner of Chittagong, argued that the talukdars were under the old Regulations "proprietors of their respective estates," and challenged in detail the arguments by which the Board of Revenue had sought to support an opposite conclusion.

Noabad Selections, Vol. IV, p. 100.

In an earlier letter of 1830, Mr. Halhed said;—

Page 95, *id.*

"It follows that the individuals holding Noabad khas taluks possess a zamindari proprietary interest in the land cleared by them, with reservation to Government of the right of assessing a fixed rental of revenue per droon upon all land brought under cultivation..... ... No increment can be demanded from the Noabad proprietor, except upon proof of extended cultivation."

Even the Board was by no means always of one mind on this subject. On the 6th November 1869, in reviewing the history of the Noabad lands and the discussions regarding them, they wrote as follows:—

"The broad principle which the Board would adopt is that by the orders of Government every talukdar is entitled to perpetual settlement for land which has been long in his possession, that is, for all cultivated lands, and by a liberal interpretation, for all uncultivable lands also."

Noabad Selections, Vol. I, p. 88, para. 87.

Again in 1882, Mr. Lowis, Commissioner of Chittagong, wrote in an elaborate report of the 8th December:—

Noabad Selections, Vol. IV, p. 63, para. 88.

"From an examination of such old correspondence and papers as are available, and from a consideration of the arguments advanced by

the talukdars themselves, as well as of the popular traditions and beliefs on the subject, I have arrived at the conclusion that the Noabad talukdars of 1801 and 1820 do possess a proprietary interest in the lands held by them; while as regards the later ones, as it is now impossible to separate one from the other, and as at the last settlement all were alike assessed and treated as if entitled to such privileges, I consider that we cannot but concede the same rights to them also."

In a subsequent report of the 9th August 1884, on the Bengal Tenancy Bill, quoted at length at Vol. II, pages 195-211 of the Bengal Government's Report of 1884 on the Bill, Mr. Lowis says that under Muhammadan rule the unit of settlement was not the actual cultivator, but the talukdar, that is, the person who undertook the responsibility of bringing a certain tract of country under cultivation. "The land seems to have been regarded when waste as State property; when brought under cultivation, a quasi-proprietary title in it passed to the person who caused and maintained such cultivation, subject to the payment of a certain customary *nirikh* or rate of rent." Except for the use of the term *rent*, which in this connexion is incorrect and misleading, the passage quoted seems to the Lieutenant-Governor to give a fairly accurate account of the real status of a Noabad talukdar. Mr. Lowis goes on to quote an old Nawabi patta, dated 1120 Maghi= 1758 A.D., or only two years before the cession of the province. A clause in this patta sets forth that the grantee "will receive an allowance of three kánis and four gandas for each droon of waste which he makes culturable, and the remaining quantity will be settled with him, and he will have to pay *the Government revenue*." This concession Mr. Lowis rightly describes as "a proprietary allowance." The patta indicates a view of the relation of the State to the land strictly in accordance with the passage already quoted in paragraph 5 of my predeces-

Page 136, *supra.* sor's letter of 28th May 1891.

25. These passages are cited here, not because the Lieutenant-Governor relies upon them to establish the views which they contain or to support his own opinion, but merely to illustrate the great variety of opinion which has prevailed during the last sixty years as to the nature of the Noabad tenures and the legal status of the talukdars. A fresh turn has been given to the controversy by the passing of the Bengal Tenancy Act, and the root of the matter seems now to reside, as already observed, in this question—does the Tenancy Act contain an exhaustive description of interests in land in Bengal? Must every landholder be

either (*a*) a proprietor, (*b*) a tenure-holder, or (*c*) a raiyat? To the Lieutenant-Governor it seems that this question must be answered in the negative. Here we find incidents of land-holding which do not fit exactly into the definition or character of proprietor, tenure-holder or raiyat; and the talukdar's status appears to be much closer to that of a proprietor than to that of a tenure-holder, although he does not possess the entire bundle of rights which usually attach to the proprietary title: he is, in short, a limited proprietor.

26. The Lieutenant-Governor feels bound to lay this difficult question before the Government of India, because it is one which may both directly and indirectly seriously affect the Government revenue. The possible loss that may be incurred by accepting the Board's solution seems to His Honour to be both greater and more indefinite in amount than could be caused by adopting the course now proposed, even if that involved the concession of a permanent settlement. For in the latter case the revenue would of course be fixed higher than in the case of a temporary settlement, and care would be taken to separate and make special arrangements for all uncultivated land which did not form part of the original taluk.

No. $\frac{1792}{173}$, dated Simla, the 24th July 1893.

From—SIR E. C. BUCK, KT., C.S.I., Secretary to the Government of India, Revenue and Agricultural Department,

To—The Secretary to the Government of Bengal, Revenue Department.

IN your letter No. 39-T.R., dated 4th May 1893, the Government of India were asked to determine the status of the Noabad talukdars in Chittagong.

2. All lands in that district, which were occupied in 1764, were measured and subsequently received a permanent settlement: the occupants being known as tarafdars. Lands subsequently cultivated (Noabad) outside these areas are held by 'talukdars,' and, as these lands are now coming under re-assessment, it is necessary to decide whether the talukdars are (1) tenure-holders, whose rent is fixed subject to appeal before a Civil Court, or (2) *quasi*-proprietors paying a revenue determined under general instructions issued by Government on the Revenue side.

3. There are, no doubt, certain facts in the historical aspect of the case to justify the view that the talukdars are possessed of *quasi*-proprietary rights, or at least of some portion of the full ownership;

but from a perusal of the papers enclosed in your letter under reply, and more specially of the sketch given in the first eight paragraphs of Messrs. Carlyle and Slack's letter of 6th July 1891, it appears to the Government of India that there is a preponderating amount of evidence in favour of the view that Government has constituted itself proprietor of the taluks, and has placed the talukdars in a position practically equivalent to that of tenure-holders under section 5 of Act VIII of 1885.

4. The two main objections to acting on this view, which are put forward in your letter, are that it involves judicial interference with the assessment, and that it will cause considerable loss to Government. On the first point, the Government of India sympathise with Sir C. Elliott's endeavour to secure, in Bengal as elsewhere, the full control of settlement operations by the Revenue authorities, but there is no doubt that the working of such control in detail would in Chittagong prove more difficult and complicated than the more familiar plans hitherto followed in the settlement operations, and its introduction at the present stage would cause inconvenience in many ways. As regards the amount of the new assessment, there seems no doubt among the officers consulted that, even under the procedure of the Tenancy Act, a very considerable increase of revenue will be obtained; but, even if it were otherwise, this would not justify any departure from what seems to have been the intention of the legislature. The local officers who are familiar with the Act and the Bengal system of revenue administration all agree as to what that intention was, and in the opinion of the Government of India their interpretation is borne out by the definitions prefixed to Act VIII.

5. His Excellency the Governor-General in Council therefore desires that the talukdars of the Noabad lands in Chittagong may continue to be treated as tenure-holders under Government within the meaning of Act VIII of 1885.

No. 2805L.R., dated Calcutta, the 9th August 1893.

From—C. H. BOMPAS, ESQ., Offg. Under-Secy. to the Govt. of Bengal, Revenue Department,

To—The Secretary to the Board of Revenue, L. P.

I AM directed to forward, for the information of the Board, the accompanying copy of a letter from the Government of India, No. $\frac{1}{17}\frac{7}{3}\frac{9}{3}\frac{2}{}$, dated the 24th July 1893, ruling that Noabad talukdars in Chittagong should be treated as tenure-holders within the meaning of the Bengal

Tenancy Act, and to request that the Board will be so good as to apply the principle to cases now pending in connection with the Chittagong settlement.

No. 1062A., dated Calcutta, the 15th August 1893.

From—M. FINUCANE, Esq., Offg. Secy. to the Board of Revenue, L. P.,
To—The Director of the Department of Land Records and Agriculture, Bengal.

THE HON'BLE C. C. STEVENS.

I AM directed in supersession of the orders communicated with the Board's endorsement No. 1225A, dated the 12th November 1891, to forward herewith, for information and guidance, a copy of Government Order No. 2805L.R., dated the 9th August 1893, and of its enclosure, a letter from the Government of India, declaring that the Noabad taluks in Chittagong should be treated for the purposes of assessment as tenures within the meaning of Act VIII of 1885.

2. If in consequence of these orders any further instructions are required relating to the settlement of revenue and rents in Chittagong, the Board would request that an early reference be made to them on the subject. No engagement or kabuliyat from the talukdars will now be required.

CHAPTER 6.

ITMAMS AND OTHER UNDER-TENURES.

No. 1803G.S., dated Chittagong, the 22nd September 1892.

From—C. G. H. ALLEN, Esq., Settlement Officer, Chittagong,
To—The Director of the Department of Land Records and Agriculture, Bengal.

I HAVE the honour to submit the report upon the treatment of itmamdars promised in paragraph 16 of my letter No. 1638G.S., dated the 19th August last.

2. The itmams here referred to are those created by Noabad talukdars during the currency of their settlements. Itmams always purport

to be permanent tenancies, so, if they are tenures at all, they are invalid tenures under rule 6, chapter V, page 18 of the Settlement Manual. The procedure in dealing with such invalid tenures is laid down in rule 9, idem, the Settlement Officer being bound to fix a legally fair rent for the tenure.

3. There can, I think, be little doubt that an itmam is a tenure (see the note on tenures on pages 27-29 of Messrs. Finucane and Rampini's second edition of the Tenancy Act). It is, I believe, a similar tenancy to the *haola* of Backergunge and Noakhali, and perhaps to the *chukan* of Jalpaiguri. The great majority of itmamdars are capitalists. This is especially the case in newly-cultivated tracts, such as the Noabad taluks of Old Thana Ramu. The cultivation of these lands requires a large expenditure of capital in terracing, drainage, embankments, &c., and the talukdar was frequently unable to bring all the lands of his taluk under cultivation by means of his capital. He, therefore, leased a portion of it to an itmamdar, who either cultivated the lands of his itmam himself, or established cultivators upon it. The same process has been going on all over the country, wherever large tracts of waste lands have been leased by Government or private zamindars at low rents to small capitalists.

4. If the itmam is a tenure, the legally fair rent alluded to in rule 9, page 19 of the Settlement Manual is presumably a fair rent fixed under chapter III of the Tenancy Act. The limit of enhancement is specified in section 7(3), according to which the Court is bound to leave the tenure-holder a profit of not less than ten per cent. of the balance which remains after deducting from the gross rent payable to him the expenses of collecting them. This commission may be estimated at Rs. 15.*

* This seems to me to be rather high for itmamdars.
W. C. M.

5. In Old Thana Ramu itmamdars have been recorded as settled raiyats of the lands cultivated by them, but have been ignored as regards the land cultivated by their tenants. I think this procedure is wrong—

(1) because the itmamdar is a tenure-holder and should not therefore be recorded as a settled raiyat;

(2) because we cannot legally or equitably ignore the itmamdar who has sublet his lands; and

(3) because I do not think such a settlement will work in practice.

6. As between the talukdar and the itmamdar, the itmam is, I think, valid, though, under section 192 of the Tenancy Act, its rent can be enhanced. For this reason I do not think the itmamdar can legally be ignored. If we ignore him, it will be difficult in practice for the talukdar to collect rent from the raiyats, who, previous to the present proceedings, were paying rent to the itmamdar, but whom we now declare to be direct tenants of the talukdar. It may happen that the itmamdar will acquiesce in our proceedings, and not attempt to collect rent from his former tenants, or to prevent the talukdar doing so; but in practice it is probable that great friction will result, as the itmamdars are men of capital and quite able to hold their own with the talukdars.

7. The question was raised by Mr. Slack in his letter* No. $\frac{2312}{I-15}$G.S., dated the 7th January 1892, of which a copy was forwarded to you with this office memorandum No. 1615G.S., dated the 17th August 1892.

Mr. Slack submitted a draft circular which he proposed to issue to Assistant Settlement Officers.

* I called for it with reference to Mr. Finucane's circular as to interpretation of section 192 of the Act. I have separately reported to the Board on that subject.
W. C. M.

Mr. Finucane's No. 660T.A., dated the 22nd April 1892, did not sanction the issue of the circular, or convey any final instructions on the treatment of itmamdars. The matter was fully discussed during Mr. Finucane's visit in January last, Mr. Slack's reference being the result of that discussion. The conclusion arrived at was that the procedure suggested by Mr. Slack's circular should be adopted, Mr. Finucane's opinion being that of the gross rents of an itmam, of which 70 per cent. is due to Government as revenue, the itmamdar and the talukdar should each be allowed 15 per cent. This is apparently a legal solution of the difficulty, and is the one which I have always hitherto recommended.

8. A further difficulty is, however, indicated in paragraph 5 of the Ramu Assistant Settlement Officer's letter No. 222, dated 13th instant, a copy of which I enclose. This is that if a talukdar is only allowed to retain 15 per cent. of the gross rents of the itmams subordinate to him, he will not be able to realize a fair profit from his taluk.

9. I enclose in original a statement containing particulars of all the itmams in Old Thana Ramu. It is filled up for each taluk which has itmams subordinate to it. Columns 8 and 9 show how the rents of the itmams have been arrived at. Column 10 shows details of assets of each taluk according to the method proposed.

10. According to this method of assessment, the talukdar is clearly in a worse position than he would be if the itmams were treated as shown in my paragraph 4. It may of course be said that he is himself responsible for the creation of the itmam, and that his expenses of collection from a few itmamdars will be less than they would be from many raiyats. Still, our settlement-holder is the talukdar, and the proceedings can scarcely be called successful, unless the talukdar is able to make a fair profit from the lands of the taluk.

11. If the procedure now proposed be adopted, I think it not improbable that we may have to re-consider the share of the assets to be allowed to talukdars. The matter is such an important one, and affects so vitally the whole question of Chittagong settlement, that I must ask to be excused for discussing it at such length.

Under present orders* a commission of 30 per cent. is allowed to all talukdars. This is, I think, ample, where the talukdar is a cultivator, whose lands do not need a large expenditure of capital, or where he is a mere rent collector; where, however, he holds newly cultivated land which requires an expenditure of capital, it is clear that, if he is allowed only the same commission as the talukdar, who need expend no capital, that he is in a relatively worse position. I think, therefore, that it should be admitted that, under special circumstances, to be specially reported in each case or class of cases, a larger commission may be allowed to him.

* Paragraph 11 of Government letter No. 723L.R., dated 28th May 1891.

W. C. M.

[Page 183, *supra*.]

12. I think that the Ramu settlement proceedings should be revised as far as regards the treatment of itmamdars, the itmamdars being recorded as invalid tenure-holders, and their fair rents fixed under section 7(3) of the Tenancy Act. If the Assistant Settlement Officer is of opinion that any talukdar is not allowed a sufficient margin of profit, he should report the circumstances with a view to the talukdar's commission being raised above the sanctioned percentage.

13. To sum up—

(1) I think that itmamdars should be recorded as invalid tenure-holders.

(2) Their fair rents should be settled under section 7(3) of the Tenancy Act.

(3) Of the gross rents of the itmam, the itmamdar should ordinarily retain 15 and the talukdar 15 per cent.

(4) Under special circumstances, to be specially reported, a larger commission than 30 per cent. should be divided between the talukdar and itmamdar.

No. 1834T.A., dated Calcutta, the 27th October 1892.

From—W. C. Macpherson, Esq., Offg. Director of the Department of Land Records and Agriculture, Bengal,

To—The Secretary to the Board of Revenue, L. P.

In continuation of paragraph 11 of my letter No. 430T., dated 21st September 1892, I have the honour to submit, for the orders of the Board, a letter No. 1803G.S., dated 22nd September 1892, from the Settlement Officer of Chittagong, containing the further report which he promised upon the treatment of dependent itmamdars. Mr. Allen's further report in fact raises two main questions, viz.—

(1) How are the dependent itmamdars to be treated?

(2) How are the talukdars who have created itmams to be treated?

2. The first question appears to me to be easier to answer than the second. Although paragraph 6 of Chapter V of the Settlement Manual says that settlement-holders of estates which have never been permanently settled can create no tenures binding as against Government beyond the term of settlements made with themselves, it is not clear to me how holders of tenures can, in fact, be ejected or passed over when a new settlement is made. Sections 191 and 192 of the Tenancy Act provide for enhancement of rent of tenure-holders when a new settlement is made, but not for their ejectment. Section 7 lays down the limits of enhancement of rent of tenures. If any general instruction is required from Government, in addition to the provisions of section 7 of the Act, as to what is a fair and equitable profit to be left to the tenure-holders, it should probably be in the form of a caution not to allow the tenure-holder, except for very good cause shown, more than the ten per cent. of the net assets allowed to him by law after deducting from the gross assets the cost of collection; for I assume that it is the intention of Government that the talukdars should get such terms as will induce them to accept settlement.

3. We come then to the second question which I have put above—are talukdars who have created itmams to be treated more favourably

than talukdars who have not created itmams? I cannot see why Government should surrender a larger portion of the assets in the case of such talukdars than in the case of talukdars who have not created middlemen between themselves and the cultivators. To make such a concession would be an encouragement to all talukdars to create itmams at once all over the district.

Paragraph 5 of a note dated the 22nd January 1893, by the Settlement Officer Chittagong.

Itmamdars.—May orders be passed upon my proposals about itmamdars?

If the Board disapprove of my proposal to increase the amount of commission allowed to talukdars in certain cases above 30 per cent., perhaps they may prefer to take action under rule 9, chapter V, pages 18-19, Settlement Manual. Apparently under that rule the Board can, upon reference by a Settlement Officer, declare invalid tenures such as itmams valid. The effect of such declaration would be that the rent of the itmam would form part of the taluki assets, and the talukdar would get more favourable terms than if the itmam were held invalid For if a be the rent assessed on the nij jote lands of an itmam and b the fair rents of the raiyats subordinate to the itmam $\frac{85}{100}(a+b)$ would be according to my proposal the fair rent payable by the itmamdar to the talukdar. If the itmam were declared invalid, the revenue of the taluk would be $\frac{70}{100}(a+b)$. If, however, the itmams were declared valid, the revenue of the taluk would be $\frac{70}{100}\left\{\frac{85}{100}(a+b)\right\}$. As far as the talukdar is concerned, this would be equivalent to increasing his commission.

Director's Remarks.

I understand that all itmams must be recorded and their rents be fixed. See my letter to the Board, No. 1834, dated 27th October 1892. I shall submit a report to the Board showing how itmamdars have been dealt with in former settlements, and pointing out how their position affects the orders under which 70 per cent. of the assets are to be taken Government.

Decisions of the conference.

Itmamdars.—Itmamdars should be recorded as holders of invalid tenures not binding as against Government, and their rents should be fixed under section 7 and section 191 of the Bengal Tenancy Act. An alternative would be to record them as raiyats of their holdings; but this would affect the status of the raiyats.

Babu Jogendra Kumar Bose, Assistant Settlement Officer of Ramu, was instructed to revise the Ramu settlement papers, to enter all itmamdars as tenure-holders for all lands which they in fact hold as tenure-holders, and to record whether the tenures are or are not valid against Government. The following apportionment may be suitable:—

	Gross assets.	Talukdar.	Itmamdar.	Government.
	Rs.	Rs.	Rs.	Rs.
Ordinary case ...	100	15	15	70
Special, where much expenditure on embankments.	100	15	Up to 30	Down to 55

Extract from letter No. 168A, dated the 9th February 1894, from the Board to the Government of Bengal, Revenue Department.

26. *Dependent itmams.*—The Director has submitted a special report on the treatment of these tenures in his No. 1834T.A., dated the 27th November 1893, forwarding copy of a report by Mr. Allen. The same question necessarily arose in the settlement effected by Mr Fasson; and for information as to the course then followed, the Board would invite reference to the passages relating to these tenures in Vol. IV of the Selections from the Correspondence relating to Noabad Lands, pages 2, 8, 30, 41, 138, 139, 155, 163, 206, 207, 208, 209, 406, 407 and 408.

27. It will be observed that the Government passed the following orders in 1878:—

(*a*) Itmams recognized at the settlement of 1848 must continue to be recognized, though the rental will not necessarily remain unaltered.

(*b*) It will be entirely in the discretion of Government to recognize itmams created since 1848.

(*c*) Itmams of convenient extent (50 acres or more), created since the conclusion of the last settlement (1848), may, at the Settlement Officer's discretion, be settled with the itmamdars as separate tenures.

In Mr. Fasson's original proceedings, however, no itmams created since 1848 appear to have been recognized, but itmamdars were all treated as middlemen, whom the talukdars had no right to create, and were entirely ignored, no mention of them being made in the settlement record. The Board had accordingly to specially recommend to the Government that the discretion as to the recognition of itmamdars given in the above orders should be exercised, that the recognized itmamdars should be treated as "statutory" or occupancy raiyats, and that unrecognized itmamdars should be dealt with as the holders of tenures which are not binding against the Government, in the manner provided in clause (*c*), section 7 of Act VIII (B.C.) of 1879. These recommendations were accepted by the Government in their final orders (No. 1719—667L R., dated 10th August 1885), with this modification, that recognized itmamdars were only to be treated as statutory raiyats where the cultivators under them were nomadic, the cultivators themselves being recorded as the statutory raiyats where they were settled.

Noabad Selections, Vol. IV, p. 402.

28. There was also, it will be seen, much discussion in the above correspondence as to the course which had been and should be followed in regard to the nomadic class of cultivators, men who did not hold fixed quantities of land on a rent payable from year to year, but took up land for a time only according to the inducement afforded by the state of the rice market. The Government agreed that such cultivators should not be recognized as statutory raiyats and have their rents recorded in the jamabandi. If they held directly under talukdars, their lands were to be treated as in the khas possession of the talukdar: if under itmamdars, the latter were to be recorded as statutory raiyats, liable for rent at the rate ordinarily paid by such raiyats in the neighbourhood. In the Director's first report no allusion to this class of cultivators occurs, but from information subsequently received in reply to a call from the Board (*vide* Officiating Director's No. 1771T.A. of the 14th of July last), it appears that the method followed with regard to the treatment of such tenants is correct.

29. The above account of the treatment of dependent itmamdars in connection with Mr. Fasson's settlement has been given because in

all settlement proceedings inquiry into the past history is desirable. The Bengal Tenancy Act has however, entirely changed the conditions of the present case. Mr. Allen observes that there can be little doubt that an itmam is a tenure, and this view appears to be correct as regards itmams generally. It is possible, however, that certain cases do not come within the definition of "tenure" in the Bengal Tenancy Act, and such cases would have to be specially treated. It is presumed that there are rulings of the Chittagong Civil Courts as to the nature of itmams, by which the settlement officers can be guided. The Board assume now that itmams generally are tenures, and that dependent itmams must be included in the record. The Government cannot exclude any tenures, whether valid or invalid, from it; consequently the Assistant Settlement Officer should have recorded these tenures, and should not have regarded the tenants below them as paying rent direct to the talukdars.

Mr. Allen has recently given orders, in anticipation of sanction, in accordance with the above views, which were adopted at the Conference of the 25th of January 1893.

30. The adjustment of the rents payable by the itmamdars to the talukdars is a matter for the disposal of the Settlement Officer, who must proceed under section 104 (2) of the Act and fix fair rents in all cases.

It does not appear to be in the power of the Government to pass a direct order that of the balance of 30 per cent. of the assets the itmamdar and the talukdar are to receive half each or any other proportion. If the proportion were so fixed beforehand, the circumstances which the Court is to have regard to under section 7 (3) would be ignored, and all itmamdars would be placed on the same footing—a procedure which would have the effect of benefiting the talukdar at the expense of the itmamdar, and would cause serious injustice to the majority of the itmamdars. The latter are, the Board understand, mostly men who have expended labour and capital in clearing their lands and settling raiyats, and as such they are entitled to a larger share of the assets than their talukdars.

31. The effect of fixing beforehand the proportion of the balance of the assets to be taken by the talukdars and the itmamdars respectively is illustrated by the statement annexed to Mr. Macpherson's report, which is framed on the basis of equal division between the

talukdar and the itmamdar. The Board give the following three cases, as they understand the statement :—

No. 1.

	Rs. A. P.		Rs. A. P.		Rs. A. P.
Existing rent of itmamdar ...	37 12 9	Proposed rent of itmamdar ...	57 12 0	Increase	19 15 3
Existing revenue ...	27 15 0	Proposed revenue	47 10 0	Increase	19 11 0
	9 13 9		10 2 0		0 4 3

No. 3.

	Rs. A. P.		Rs. A. P.		Rs. A. P.
Existing rent of itmamdar ...	48 8 0	Proposed rent of itmamdar	75 2 0	Increase	26 10 0
Existing revenue...	24 0 0	Proposed revenue	63 6 0	Increase	39 6 0
	24 8 0		11 12 0	——	12 12 0

No. 4.

	Rs. A. P.		Rs. A. P.		Rs. A. P.
Existing rent of itmamdar	1,917 14 7	Proposed rent of itmamdar	3,380 6 0	Increase	1,462 7 2
Existing revenue	1,904 2 0	Proposed revenue	2,366 4 0	Increase	462 0 0

In the first case the itmamdar's gross assets are shown to be Rs. 68, giving him a profit of Rs. 30-3-3 on his existing rent. The talukdar, on the other hand, has a profit of only Rs. 9-13-9 after payment of the Government revenue. The revised assessment, however, not only reduces the itmamdar's profit to Rs. 10-4, but increases the talukdars by 4 annas 3 pies, so that he gains slightly, while the itmamdar loses heavily. In the second case the itmamdar, with gross assets amounting to Rs. 88-6-3, has his profit reduced by the settlement from Rs. 39-14-3 to Rs. 13-4-3, while the talukdar's profit is reduced from Rs. 24 to Rs. 11-12. Whether the reductions should be in this proportion is a question which should be judged according to the circumstances under which the itmam was created. In the third case the talukdar has nijjote lands, and he appears to be in receipt of rents direct from raiyats as well as from the itmamdar. His total assets are shown to be Rs. 4,116 according to the settlement, of which Rs. 3,380 is from the

itmam, and the revenue payable to Government is Rs. 3,299, the share on account of the itmam being Rs. 2,366-4. His old rental Rs 3,976, leaves the itmamdar a profit of Rs. 2,058. The settlement reduces this to Rs. 596. The talukdar, on the other hand, allowance being made for his nijjote, makes a profit of only Rs. 122-7-7 with his old revenue, while the settlement, although greatly increasing the revenue payable by him, gives him a profit of Rs. 817-8.

32. These illustrations suffice to show that the mode of assessment proposed is unfavourable to the itmamdars, who, if they are the persons who have expended capital in bringing the land under cultivation and settling raiyats, or if they have paid fees or *salamis* for their under-tenures, are more entitled to consideration than the talukdars. The Board consider, therefore, that a general revision of the assessment on itmams must be made. The Assistant Settlement Officer should proceed under section 7 of the Tenancy Act, giving special regard to the provisions of sub-section 3 in determining the shares of the total raiyati rental to be given to the itmamdar and the talukdar respectively.

33. Mr. Allen raises the question whether a larger allowance than 30 per cent. should not be made to talukdars where capital has been expended. This is not a matter to be decided by executive authority. All that the executive can do is to abstain from pressing for an assessment in which sufficient attention is not given to the fact of capital having been expended.

The Board understand that the rents are being revised, and that the revision has probably been finished.

No. 1233, dated Calcutta, the 6th March 1894.

From—C. E. BUCKLAND, ESQ., Secy. to the Govt. of Bengal, Revenue Department.

To—The Secretary to the Board of Revenue, L. P.

I AM directed to acknowledge the receipt of your letter No. 168A., dated the 9th February 1894, submitting a copy of the correspondence relating to the assessment of rents made in Old Thana Ramu in Chittagong, and in reply to communicate the following orders and observations of the Lieutenant-Governor on the various points noticed by the Board.

* * * * * * *

8. *Paragraph 29 of the Board's letter.*—As regards dependent *itmams* also, the Lieutenant-Governor accepts the Board's views that

itmams are generally tenures; that, as such, dependent *itmams* should be included in the record; and that the raiyats below them should not have been regarded as paying rent direct to the talukdars.

The Lieutenant-Governor agrees with the Board that the itmamdars should have been entered as tenure-holders in the records, and not as raiyats holding under Government, and that the actual cultivators should be entered as raiyats and not as under-raiyats.

Extracts from "Ramu Assessments—Instructions for the Settlement Officer issued by the Director of Land Records, dated the 18th March 1894.

IN the case of a talukdar having subordinate tenure-holders, the rents payable to him by such subordinate tenure-holders shall be considered to be the gross rents of the taluk. Provided that when any such subordinate tenure-holder's interest is not in fact separate from that of the talukdar, *e.g.*, an assignment to a relative, the rents payable by the tenants inferior to the subordinate tenure-holders shall be taken to be the gross rents of the taluk for the purpose of assessment.

No. 749G.S., dated Chittagong, the 1st September 1893.

From—C. G. H. ALLEN, ESQ., Settlement Officer, Chittagong.
To—The Commissioner of the Chittagong Division.

I HAVE the honour to submit the instructions for assessment which I propose to issue for the guidance of the Assistant Settlement Officers subordinate to me.

* * * * * * *

5. The instructions which I now propose to issue on the subject of itmams are in general consonance with the orders passed in the similar case of the *haolas* of char Nalchira in Noakhali. I would especially refer to letter No. 301T.A., dated the 26th July 1887, from the Director of Land Records to the Commissioner of the Chittagong Division. Clause (3) is important, and the principle laid down is amplified in my paragraph 17. I look upon the treatment of these *eksaner* raiyats as a vital point in this settlement. My instruction is based on the following extract from the Board's letter No. 511A., dated the 28th November 1882, with reference to char Nalchira:—

"There is no necessity for adopting a general conclusion or making a general declaration that the so-called howladars are tenure-holders within the meaning of the settlement law. The howladar always begins by being a raiyat, and ends by becoming a tenure-holder.

Whether any particular howladar is one or the other at a given time is a question of fact, which must be decided at the time of a settlement for the term of the settlement: whichever status may be assigned to him, he may keep his title of howladar. In regard to the particular settlement of char Nalchira, it seems to the Board that, considering the effects of the storm-wave of 1876, it may be said that the howladars *are not tenure-holders, as they have no permanent settled body of tenantry from whom they receive rents.*"

Instructions for assessment extract.

* * * * * * *

Fair rents payable to the talukdar by his tenants.

7. These tenants may be classified into—

(1) Dar-talukdars, itmamdars, dar-itmamdars, &c.

(2) Occupancy raiyats.

(3) Non-occupancy raiyats.

Itmamdars, &c.

8. The mode in which the fair rents of these tenants are to be fixed depends on their status. If they are tenure-holders, their rents must be fixed under section 7, Bengal Tenancy Act; if on the other hand they are raiyats, the sections of the law governing the enhancement of the rents of occupancy raiyats will apply to them.

Their status.

9. It is for the Assistant Settlement Officer to determine in each case the status of the itmamdar, but the following principles for determining the status should be borne in mind. The principle of differentiation is contained in section 5 (1), (2) and (3), Bengal Tenancy Act; and the presumption in clause (5) must not be lost sight of.

Principles to assist in determination of status.

The following principles follow from the clauses above referred to:—

(1) Itmams exceeding 100 standard bighas are to be presumed to be tenures until the contrary is shown (clause 5).

(2) An itmamdar who cultivates all the lands of his itmam by himself or by members of his family or by hired servants is a raiyat.

(3) An itmamdar who sublets only to nomadic cultivators, who hold annually fluctuating areas of land at annually fluctuating rents, known locally as eksaner, karshai or pai karshai kurfas (hereinafter called eksaner raiyats) is himself a raiyat.

(4) An itmamdar who sublets to dar-itmamdars or to settled cultivators, known locally as kaimi raiyats who have taken leases of fixed areas at rates fixed as between them and the itmamdar for a term of years, is a tenure-holder.

These principles apply equally to all tenants of the same class as itmamdars.

10. These principles will apply equally to dar-talukdars, dar-itmamdars, thapadars, dar-thapadars, and to all other tenants of the same class, by whatever names they may be known in different localities.

Fixation of fair rents of itmams which are tenures.

11. If an itmamdar is a tenure-holder, his rent must be fixed under section 7, Bengal Tenancy Act, and, as observed with regard to taluks, clauses (3) and (4) of that section seem to prescribe the most convenient system of assessment. The method will be similar to that employed for fixing the fair rents payable by the talukdars to Government, *i.e.*, the fair rent of the tenants subordinate to the itmamdar, together with the fair rents of the nijjote lands of the itmamdar form the gross rents of the itmam, and from these will be deducted a percentage of profit for the itmamdar, the balance being the rent payable by the itmamdar to the talukdar. Thus, supposing the fair rents payable by under-tenants to the itmamdar to be Rs. 50 and the fair rent of nijjote lands of the itmamdar to be Rs. 50, the gross rents of the itmam are Rs. 50+50 or Rs. 100, and if 15 per cent. be allowed as profit to the itmamdar, the fair rent payable by the itmamdar to the talukdar is Rs. 85.

Effect on assessment of validity or non-validity of itmams.

12. Attention is particularly drawn to Rules 4—9 of Chapter V, pages 18, 19, Settlement Manual. As a general rule it may be said that all itmams and similar under-tenures created by a noabad talukdar are not binding as against the Government beyond the term of the talukdar's settlement (rule 6). The exception is those itmams which have been recognized by Government officers at previous settlement proceedings (rule 5). If an itmam is binding against Government, the rent payable by the itmamdar to the talukdar forms the assets of the taluk. If, on the other hand, the itmam is not binding against Government, the rents payable by the itmamdar's under-tenants to the itmamdar, and not the rent payable by the itmamdar to the talukdar, are to be taken as the assets of the taluk.

Example.—A, a talukdar, has leased his entire taluk to B in itmam. B has sublet all his lands to C, D, E and F, settled cultivators. The

Revenue Officer finds that the fair rent of each of C, D, E and F is Rs. 25. The gross rents of the itmam are therefore Rs. 100. Supposing the Revenue Officer to find that 30 per cent. is a fair profit to allow to the talukdar and 15 per cent. to the itmamdar, the fair rent payable by B to A would be Rs. 100 less 15 per cent., or Rs. 85. If B.'s itmam is binding against Government, the assets of the taluk would be Rs. 85, and the fair rent payable by A to Government Rs. 85 less 30 per cent. of Rs. 85, or Rs. 59-8. If, on the other hand, the itmam were not binding against Government, the assets of the taluk would be Rs. 100 and the fair rent Rs. 70. In the latter case it will be seen that B pays Rs. 85 to A, while A pays Rs. 70 to Government: A's actual profit therefore is only Rs. 15, or 17·6 per cent.

No. 922C., dated Rangamati, the 12th September 1893.

Memo. by—The Commissioner of the Chittagong Division.

FORWARDED in original to the Director in continuation of my No. 609G.C., dated 19th August 1893.

5. I have some doubts regarding the treatment of *ihtimams*, which are maintained as valid, and particularly as regards *dar ihtimams* and such tenures of lower degree when so maintained, and have not the opportunity for a full examination of the point while on tour. But the treatment of such cases can, I presume, be strictly formulary and rigid, and the formula has probably been already evolved in the somewhat parallel case of *aymadars* in Western Bengal.

No. 776G., dated Chittagong, the 9th September 1893.

From—C. G. H. ALLEN, ESQ., Settlement Officer, Chittagong,

To—The Director of the Department of Land Records and Agriculture, Bengal.

I HAVE the honour to submit my note on itmamdars, which you requested me to write in your note, dated the 1st July last.

The original of your note is returned herewith.

ITMAMDARS AND DAR-ITMAMDARS IN CHITTAGONG.

1. The note which I had intended to write on this subject, and which I have asked Mr. Allen to be so kind as to write for me, should, to my thinking, cover ground as follows.

The whole history of the record of rights and rents made in Chittagong in former settlements so far as regards tenants not paying direct to Government should be examined, *i.e.*, the volumes of the Noabad Selections should be very carefully read, and all references in those volumes to this subject should be noted.

It should then be pointed out, with reference to a rule in the Settlement Manual about tenures recognised by Government and not recognised by Government, that whatever may be determined with regard to the allowances which Government will make to the tenure-holders and whatever action be taken under section 191 of the Tenancy Act, we cannot oust tenure holders of any degree. There they are, and there they must remain, unless they like to abandon their tenures in consequence of the new rents settled.

2. The next question which I wished to consider is, what should be done and what has been done in taking rents paid by tenure-holders rather than rents paid by raiyats as the basis for assessment of the land revenue. See all the correspondence about chukanidars and dur-chukanidars in the Western Duars quoted in paragraph 7 of my Western Duars inspection notes of March 1893. Copy of the notes and the file containing the Western Duars rate reports should be put up for Mr. Allen's inspection. It will be seen that Government has been content in the Western Duars to take a percentage of the rents paid by chukanidars and dur chukanidars. See also the correspondence about the Nalchira settlement in Noakhali. I think Government allowed 46½ per cent. to the Noakhali tenure holders paying direct to Government in order to leave a margin for the inferior tenure-holders.

W. C. MACPHERSON,

The 1st July 1893. *Offg. Director of the Dept. of Land Records and Agriculture, Bengal.*

NOTE UPON ITMAMDARS AND DAR-ITMAMDARS IN CHITTAGONG.

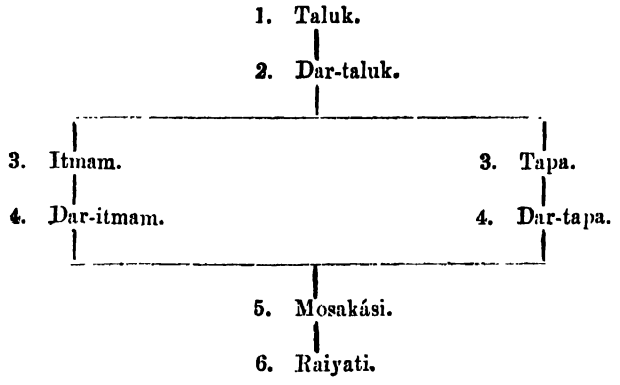
THE incidents of the itmami tenure have been described as follows by Mr. Cotton in some remarks reproduced in a note on tenures appended to section 5 (5) of Messrs. Rampini and Finucane's edition of the Bengal Tenancy Act (page 28, second edition):—"An itmam is, like the taluk, kaimi, and carries with it fixity of tenure and of rent. The itmamdar is also generally a cultivator, but he enjoys the same power as the talukdar of granting permanent leases to under-tenants; hence the creation of dar-itmams and kaimi raiyati leases. According to the practice of the district, these permanent holdings are brought by the terms of their leases under the patni procedure, and are saleable for arrears of rent under Regulation VIII of 1819." I may add, that the term itmam prevails only in the centre and south of the district; in the north the same tenure is called a *tapa*. *Dar taluks* exist in

The character and probable origin of the itmami tenure.

Other local name by which the tenure is known.

some mahals which appear to be of the same degree of tenure, though I have heard it stated that dar-talukdar can himself create itmams. Subordinate to these tenures there are to be found *dar-itmams* and *dar-tapas;* and occasionally subordinate to these there are *mosakási* tenures. The complete chain of sub-infeudation subordinate to the taluk may be represented by the following table:—

Complete chain of sub-infeudation.



I have never known a case in which the chain is complete, and I doubt whether dar-taluks and itmams, or dar-itmams and mosakási tenures are to be found co-existing in the same mahals. The practical distinction between all these tenures and raiyati holdings appears to be that the former have ordinarily the power to grant leases at fixed rates in perpetuity to raiyats, whereas a holder subordinate to the raiyat has usually no rights of a permanent character. The privilege of sub-letting to what are locally known as kaimi raiyats, *i. e.*, raiyats, holding at fixed rates in perpetuity, is much valued, because very large *nazars* are paid for such leases. It is to be observed that sub-infeudation is by no means invariable in the district; it prevails almost universally in the north and south of the district for reasons which I shall presently discuss. On the other hand, in Patia and Anwara, the petty Hindu landlords of the clerical and mahajan classes plume themselves on retaining their lands as *khamar*, and sub-letting direct to year-to-year tenants.

Rarely found complete.

Distinction between these tenancies and raiyati holdings.

Sub-infeudation not universal in the district.

2. Closely akin to the dar-itmam is the class of **jamai raiyats, abadkars dakhalkars, hath khati* raiyats, &c. All these terms imply that the original holder of the tenancy brought the lands under cultivation, but, so far as I am aware, these tenants have not ordinarily the power to grant kaimi leases.

Other tenancies akin to itmams.

* So called because they pay a fixed jama or rent.

3. It would be a matter of great difficulty to account in every case for the existence of these different classes of tenures, but perhaps an example or two of cases which have come under my knowledge may help to elucidate the matter. In the

The itmamdar considered as a capitalist. Example.

village of Puichhari, in the south of Banskhali thana, there is a large noabad taluk. The bulk of the lands have probably been brought under cultivation during the present century, but a large area still remains waste, and is rapidly being brought under the plough. The village is surrounded on the south, west and north by tidal khals, and on the east by hills, so that, in order to bring the lands under cultivation, a considerable expenditure of capital in constructing embankments and clearing jungle has been and continues to be necessary. The talukdar, probably because he did not possess sufficient capital to bring all the lands under cultivation, has sublet the bulk of his taluk to itmamdars, who are themselves, in village parlance, known as talukdars, and they for similar reasons have sub-let to dar-itmamdars and jamai raiyats. Subordinate to the latter there are, again, raiyats who have sub-let to under-raiyats. Here the chain of sub-infeudation is almost complete, and an explanation is to be found in the necessity of inducing a large number of fairly well-to-do cultivators to expend capital on the land. Here we have a case in which the circumstances of the village are those described by Mr. Cotton in paragraph 80 of his note on Chittagong tenures. Capital was needed to embank the lands, and to induce cultivators to squat upon them, and the natural mode of bringing capital to bear upon the land was to induce as many residents as possible, by the grant of leases to hold in perpetuity at fixed rates, to invest their capital in the land. It must be remembered that there are no large capitalists in the district willing to expend their money on agriculture, because large profits are made more rapidly in business, or by usury. The men who are willing to invest capital in the land are all small men, resident cultivators, and the like, who have perhaps saved a little money by trips to Akyab, by trading down the coast, or by sailoring on the British India steamers.

Page 132, Volume IV, Noabad Selections.

4. There can be little doubt that the custom of sub-infeudation was based upon the necessity of inducing tenants to expend capital by conferring upon them the privileges of fixity of tenure and of rents, but the need of capital tends to become less urgent when once the more necessary embankments have been constructed, and the growth of population is removing the difficulty of obtaining cultivators, and creating in place of it a competition for land. I doubt whether Mr. Cotton's description of affair in Chittagong, above referred to, can be said to have anything like a universal application to the Chittagong district at the present date. The population according to the last census was 1,290,167, and the cultivable area may be estimated at 1,350 square miles, which gives an average over the district of 955 souls to the cultivable mile. Mr. Cotton's description is no doubt true of the north and south portions of the Sadar subdivision, and probably of the whole of the Cox's Bazar subdivision but it cannot be true of the Patia thana for instance, where the population is probably not less than 1,100 to the cultivable square mile. This pressure of population upon the land, which is steadily increasing, is, as might be expected producing a radical alteration in the whole system of land tenure. Rents paid by year-to-year tenants are rising, while the rents paid by middlemen and kaimi

Agricultural conditions are altering.

Pressure of population on the lands.

raiyats remain fixed, and the consequence is that sub-infeudation is rapidly spreading downwards. The middlemen are therefore able to shift the responsibility of maintaining embankments upon their tenants, and are gradually drifting into the position of mere rent-receivers. It has been pointed out again and again that the chief object of the Chittagong cultivator is to obtain a lease at a fixed rent; for this he will pay *nazar* out of all proportion to the pecuniary advantages he now obtains from the lower rates at which he obtains settlement, and he will cheerfully undertake also to maintain embankments. To sum up: the original cause of sub-infeudation was the necessity of inducing tenants to expend capital on the land, but the need for capital is everywhere becoming less urgent, while at the same time rents are rising, and, instead of a difficulty in obtaining cultivators, there is now a constantly growing demand for land to cultivate. As a consequence, the middleman is sinking from the position of a capitalist to that of a mere rent-receiver.

The itmamdar, formerly a small capitalist, tends to become a mere middleman and rent-receiver.

5. But while the operation of these causes is tending to radically alter the whole system of land tenure in the district, the nomenclature remains stereotyped, and the consequence of this and of the varying conditions of agriculture prevailing in different parts of the district is that, as pointed out by Mr. Dampier in paragraph 16 of his Minute on Chittagong Noabad Settlements, 1878, "under the name of itmams are comprised very different tenures, ranging from the jungleburi title of the original breaker up of the land to that of the mere middleman, who has lately been brought in by the talukdar to make his profit out of the cultivating raiyats." As an instance of the latter class of middlemen, I may mention the case of a talukdar who has sublet his taluk in itmam to his wife, probably with the object of inducing his tenants to pay *nazar* for fresh leases to be granted in her name.

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6. I proceed to describe the treatment of itmams and other kindred tenures in previous settlement operations.

Mode of dealing with itmams in previous settlements.

7. During the settlement proceedings which were terminated by Sir Henry Ricketts in 1848, no record-of-rights and rents of under-tenants was made, the reason being that the assessment was based, not upon jamabandis, but upon all-round rates, the maximum of which was Rs. 16 a drone. A recapitulation of the orders passed and of the proceedings during the settlement, with reference to the record-of-rights of under-tenants, will be found in paragraphs 38—45 of the Board's letter No. 693, dated the 18th August 1883 (pages 201-203, Volume IV, Noabad Selections), which I reproduce below for easy reference.

The 1200M. S. Settlement (1837-1848).

No record-of-rights of tenants subordinate to settlement-holder was made.

No. 72Ct., dated 8th December 1882.

"38. The next point to be taken up is the Commissioner's opinion that—

'We cannot make the rents payable by their under-tenants to them the basis of our demand on the talukdars, and that irrespective of this, it is inexpedient for us to interfere in

Paragraph 88.

any way with the relations existing at the time our settlement proceedings opened, * * * that our jamabandis should be cancelled, and the talukdars left to make their own arrangements for cultivation as of old.'

Paragraph 89.

"39. A similar proposal was made by the Commissioner of 1831, and dealt with as follows by the Board, accepting the Commissioner's recommendations that a 16-rupee rate should be adopted for the assessment on the talukdars :—

'* * * We do not, however, agree with him in his recommendation that the raiyats should be left solely to the protection of the Civil Court, and no record should be made of the rights of the several occupants of the land of a nature calculated to secure those persons in the enjoyment of all the advantages which justly appertain to them. In the case of patitabadi lands reclaimed from the Sundarbans, where a fixed rate of assessment with the talukdars has been likewise established, and which resemble in a great degree the noabad lands at Chittagong, a detailed settlement with the cultivators under the rules contained in section 9, Regulation VII, 1822, has been directed to be made, and it is on this duty that the Sundarbans' Commissioner has for a long time been principally employed. We are, therefore, of opinion that the same course should be pursued in respect to both, and we would recommend that the changes in the forms introduced by Mr. Dampier in the settlements of the taluks, which were approved by Government on the 19th November last, be communicated for the information of the Chittagong local authorities.'

Paragraph 8 of Mr. Bird's letter No. 3, dated 8th February 1831 (Mr. Cotton's note, paragraph 17).

Saumnaggar, Kissen Chunderpore, Rungafulla, Kadanagar, Doorgamagar.

"40. The Government also accepted the 16-rupee rate and wrote :—

'* * * Too much care cannot be taken in ascertaining and determining the rights of the raiyats, and the forms used by Mr. Dampier in the settlement of the patitabadi land appear well adapted for recording the rights in question, and better suited than any other to the circumstances of the noabad lands. You are accordingly requested to direct their adoption in Chittagong.'

Paragraph 3 of Government order No. 367, dated 8th March 1831 (Mr. Cotton's note, paragraph 18).

"41. The next mention of the subject is to be found in connection with the settlement of the villages of thana Ramu in 1883—

Vide paragraphs 29-31 of Mr. Cotton's note.

'Mr. Deputy Collector Plowden certainly based his talukdari assessment on the amount arrived at by deducting a percentage for collection and other charges from the profits derivable by the talukdars. The Commissioner set aside the assessment What Sir H. Ricketts did in this respect, and also as regards the recording of tenants' rights, will be seen from the following extract. In his letter No. 1730, of 7th January 1842, reporting his first tentative settlements, he wrote :—

'19. * * * * Allowances are calculated at 20 per cent. to itmamdars and 25 per cent. to talukdars, both classes not always existing. Either we must continue the custom of assessing Rs. 16 per drône without inquiry, or we must inquire and assess what

(Paragraph 39 of Mr. Cotton's note)

inquiry may show to be a fair assessment. It is useless to make calculations, and then, whatever the result of those calculations, assess one uniform jama. I am not prepared to recommend that the uniform rate should be set aside, and the details which already threaten to overwhelm us immeasurably increased. I have never been in a country in which the assessment paid by the raiyats is less uniform; it varies from Rs. 48 per drone to Rs. 3 and Rs. 4: still an assessment of Rs. 16 on all new land has been the prevailing custom for so many years. I propose to continue it, and formally to cancel all the calculations, lest at any future time they should be quoted as proof of rights, the existence of which has never been ascertained or even inquired into.

'The talukdars will be left to make their own terms with all their under-tenants, and I propose that all leases granted by talukdars to under-tenants, provided they have been registered, shall stand, notwithstanding a sale of the taluk for arrears of revenue, till the tenure shall be purchased by the State, in which case all interests created since the settlement will be liable to annulment, and the taluk will revert free of incumbrance to the Government.

'43. * * * Most unwillingly I have abandoned all intention of inquiry into and recording rates and the privileges of those who hold under the talukdar; but as we cannot interfere with the rates on the taraf lands, and it is not advisable to interfere with the noabad rate of Rs 16 per drone, all we shall lose by abstaining from entering into these details is the assistance they would be to us in the management of our numerous khas mahals, and the advantage of having records, showing the rent actually paid by those who till the soil for the guidance of our courts in the trial of cases connected with rent.'

'42. On this the Government wrote—

'* * * * * The talukdars will properly be left to make their own terms with their under-tenants. The condition you desire to impose that under-tenures so created shall, provided they have been registered, stand, notwithstanding a sale for the taluks for arrears of revenue, till the tenure be purchased by the State, could not, His Lordship thinks, be carried into effect without a law, and on the whole it had better be omitted.'

Paragraph 8 of Government order No. 100, dated 22nd February 1842, (paragraph 41 of Mr. Cotton's note.

"Here the Government of 1842 departed from the deliberately accepted policy of the Government of 1831-33.

"44. No further mention of this subject appears until the discussions of 1875 connected with the present re-settlement of the expired 25 years' taluks.

"45. Sir Richard Temple's orders of 18th February 1875 were that the taluks should be assessed 'at full rates' irrespective of the 16-rupee limit."

8. It appears that in 1831 the Government decided that the rights of the raiyats should be recorded and determined, and from the following passage, which is extracted from Mr. Walter's memorandum, submitting the final report of the Ramu settlement for the confirmation of Government, it would appear

Orders were originally passed that such a record should be made.

that an attempt was made to carry out the instructions of Government during the operations in Ramu, which preceded those in the remainder of the district. Mr. Walter writes :—

Partly carried out in Ramu.

"41. Besides the talukdars who engage with Government, there are itmamdars and raiyats whose interests, including the rates at which they are to continue to hold, have been recorded in all preceding settlements, and have also been included in the present one.

Under-tenures.

"42. As the Government jama is fixed at the established noabad rate of Rs. 16 per drone, the existence of these under-tenures does not affect the gross jama of Government. I concur with the Commissioner and Collector that they should be upheld as recorded, according to invariable usage. Where the established rate has in any case been departed from, the question of the maintenance or otherwise of these tenures has been separately considered.

"43. Mr. Dampier states—'I am of opinion that it is more advisable to suffer some loss in the Government revenue by acknowledging than to run the risk of greater loss and deterioration of property by any proceedings which have for their object the subversion of these under-tenures.'

"44. In these sentiments I heartily concur.

"45. Mr. Dampier and Mr. Harvey strongly recommend the grant of pattas to all the noabad talukdars, and, further, that notice should be issued declaring that the present measurement shall always be respected, and the new cultivation alone be subjected to assessment."

Apparently at this period of the operations the method of assessment had not been finally decided, for we find Mr. Plowden proposing a settlement based upon a jamabandi (see paragraph 41 of the Board's paragraph above quoted). Mr. Plowden's settlement was, however, upset, and the attempt to make such a record of under-tenants' rights throughout the district was abandoned, apparently because it would have involved a great increase of work and would have been, under the system then in force, of no practical use for the purpose of assessment, and so we find Sir Henry Ricketts reporting that he had abandoned all intention of enquiry into and recording rates and the privileges of those who hold under the talukdar, and this action was approved by Government in paragraph 8 of their letter No. 100, dated the 22nd February 1842, quoted on page 203, Volume IV, Noabad Selections.

Orders withdrawn.

Mr. Wilkins' remark that the Settlement Officers "rejected all shikmee or hissadaree claims as not within their province" throws further light upon the procedure. It is true that in the chittas of the settlement the amins recorded the name of the occupant of each field, and also of the middleman to whom he paid rent, but all the abstracts made from the chitta were made with reference solely to the mahal as a unit ; no jamabandi was prepared, and no abstract corresponding to the modern khatian was prepared for each individual tenant.

Paragraph 43 of his letter No. 1730, dated the 7th January 1842, quoted on page 202, volume IV, Noabad Selections.

Paragraph 171 of his report No. 100, dated the 10th July 1848 (page 73, volume I, Noabad Selections).

9. The proceedings which have since been known as Mr. Fasson's noabad settlement commenced in April 1875. In June 1875 Mr. Veasey, Assistant Settlement Officer, brought to notice the necessity not only of identifying Harvey's plots, but also of subdividing them so as to show the separate lands of the separate tenancies, "otherwise supposing it for any reason to be necessary to settle a taluk raiyatwari, or supposing the taluk after measurement to become khas, the survey papers would not show what raiyat held what land." The Board held that it is essential that the measurement papers should show the boundaries and areas of holdings. In August 1875 Mr. Veasey, Assistant Settlement Officer, enquired, with reference to Board's Rules (Chapter XX, section 6, clause 2, page 279), whether pattas were to be given to raiyats holding under the talukdars, and he recommended that, owing to the difficulty in ascertaining the status of raiyats, it would be advisable "to take the raiyat as having no rights at all, assess him at the rates current in the mauza, and if he demurs to that, settle his land with talukdars as nijjote." The Collector, Mr. Kirkwood, in forwarding this reference, stated his opinion that, "as against Government, no right to hold at a fixed rate should, in the case of these temporary settlements, be allowed to prevail. In any case, I believe the actual rent now paid by a raiyat would be enhanced only on the grounds that the prevailing rent for lands similarly circumstanced was higher, or for other causes, such as those which admit of an enhancement of rent in the case of occupancy raiyats.

Orders passed during Mr. Fasson's settlement, 1875–82.

His letter No. 205, dated the 29th June 1875, pages ii, iii, volume II, Noabad Selections.

Their letter No. 1774., dated the 28th July 1875, page iii, idem.

His letter No. 388, dated the 6th August 1875, page iv, volume II, Noabad Selections.

Reference whether pattas were necessary.

His letter No. 585G., dated the 27th August 1875, page iii, idem.

"The Government officers would not have to issue the notices of enhancement, but rule 6, chapter XX, page 280, would govern the procedure, the word 'talukdar' being substituted for 'proprietor.' Board's rules 10A and 10D, section 9, chapter XX, page 284, would appear to be the guides we should take as to the rates of assessment." I quote the rules referred to :—

Note.—I quote the rule referred to:—

Rule 6.—"Where an enhanced rent has been imposed in the course of a settlement, the names of all raiyats who have not recorded their assent to the same on the jumabandi should be specified in the settlement proceeding, with a view to the proprietor or farmer, who may enter into engagements, serving the necessary notice on them under section 13, Act X of 1859."

"10 A. The assets of an estate should be taken to be the total rent which is paid, or would be reasonably expected to be payable by all the cultivating raiyats thereof, with this modification, however, that such rents would be liable to enhancement at the time of settlement, when such enhancement may be reasonably considered warrantable. Hence in estates where there are no under-tenants or middlemen between the settlement-holder and the cultivating raiyats the gross assets of the estate (or such enhancement thereon as might be considered reasonable) would form the assessment for the calculation of the proportion divisible between the Government and the proprietor.

"'10 D. In all estates which may have been temporarily settled, and are afterwards brought under resettlement, leases granted for periods extending

beyond the term of the former settlement will be voidable on the expiry of the settlement, for the period of which only the settlement-holder could grant them. In Eastern Bengal it has been not infrequent for holders of temporarily-settled estates to grant tenures called ausats and haulahs; but the grant of such tenures cannot, in any case, be allowed to affect the revenue payable to Government, and the tenures must be assessed at the rates they can reasonably and fairly pay." The Board upheld this view, and ruled that the grant of pattas was unnecessary, and that "the entries in the jamabandis are the authority of that talukdars as to the amount of rent, and the raiyats should be clearly given to understand the fact."

Their letter No. 237A, dated the 23rd September 1875, page v, idem.

Held that pattas were not necessary.

10. In a further reference the Collector asked for the relaxation of Board's Rule 6, Chapter XX, page 280, which directed that where a raiyat's rent was enhanced the raiyat must record his assent on the jamabandi. In his paragraph 4 the Collector pointed out the difficulty of ascertaining existing rents. The Board, however, refused to relax the rule.

His No. 614G, dated the 4th September 1875, page vii, idem.

Reference for relaxation of rule making raiyat's signature to jamabandi necessary in case of enhancement.

Refused.

Their letter No. 249A, dated the 18th October 1875 (page ix, idem).

11. The question of the recognition of itmams was first raised in paragraphs 1—7 of Mr. Lowis' letter No. 452C.C., dated the 18th September 1877, which is not to be found in the Noabad Selections. I reproduce this portion of the letter for easy reference :—

Question of recognition of itmams first mooted by the Commissioner, Mr. Lowis.

"In continuation of my letter No. 318H., dated 11th September 1875, I wish to bring one or two further points connected with the noabad settlement to the notice of Government, being points on which it is desirable that definite orders may be passed. As I have already pointed out, owing to the want of proper supervision and to the talukdars being left uncontrolled to do as they pleased, a custom sprang up among them of granting itmams, or subordinate intermediate tenures, which were created permanently, and not dependent in any way on the continuance of the original talukdari lease.

"2. The possession of such grants is much coveted, and I believe nazars are often paid to secure them, from the existence of a popular belief that the noabad talukdars had themselves a *quasi*-permanent title, inasmuch as it was supposed to be the intention of Government to renew their leases at the old rates. This custom of granting permanent intermediate tenures is a very old one, extending back beyond our possession of the country, and one that was developed from the former circumstances of the district, interspersed as it was with hills covered with jungles, affording harbour to wild beasts, and bordered by a further range inhabited by predatory savages.

"3. In olden days cultivators were scarce and land plentiful, so that it became customary to grant permanent tenures to enterprising settlers, who made their own arrangements about raiyats. These holdings were often small, for the jungle and hills prevented large tracts of country being thus leased away. The old measurement papers of 1765 show that many itmams were in existence then, and

during the subsequent operations under Sir Henry Ricketts the existence of these tenures was fully recognized, and in the chittas we find constant insertion of such and such dags belonging to a certain itmam.

"4. The system of granting permanent leases having been completely adopted throughout the district, and the existence of these tenures having been recognized in two Government surveys, it is not a matter for surprise that the noabad talukdars should have done as others, the more so that they were called talukdars and did to a certain extent imagine that their own title was also permanent. If any such mistaken idea was entertained, it was strengthened by these occupiers of noabad land being allowed to call themselves talukdars, for the title alone was sufficient to account for the holders of it assuming that their rents were not likely to be altered, since a taluk in this district is ordinarily a permanent intermediate tenure, generally saleable for arrears under Regulation VIII in the same way as a putni. It is true that Sir Henry Ricketts in his letter defines the position of these men correctly as having no title whatever, except such as Government chose to bestow specifically, but at the same time there was no record of rights set forth in the settlement proceedings, and whatever they may have thought at first, it is clear that in course of time the talukdars came to regard themselves as in permanent possession at fixed rates.

"5. The noabad talukdars were men who had authorizedly taken possession of Government land to which they had not a shadow of title, but as they were in possession, it was found convenient to settle the lands with them for a term subject to resettlement at the close of that period. Any leases granted by these men therefore cannot run beyond the term of the original holding, and the holders of these itmams cannot claim to be recognized at the time of resettlement to the great detriment of Government, the sole proprietors. Though, however, these men have no claim to recognition, the question arises whether, on ground of good policy, it would not be expedient to make some concessions in their favour. Many of these tenures, I believe, do not now belong to the original grantees, but have been purchased by the present possessors for a large price, and in any case nazars have been paid to obtain these leases, which it will be quite impossible now to recover from the talukdars. I believe also that a great deal of the irritation which has been expressed and felt at our settlement proceedings arises from our refusal to admit these intermediate tenures.

"6. The difficulty is very much the same as that which we have lately had to deal with in respect of the howlahs created by the farmers of temporarily-settled estates in Noakhali, and is one that will have, I think, to be dealt with in much the same way. The permanent rate of rent must be disallowed, but in consideration of the tenure-holders having paid high for their holdings, and the fact of the creation of such holdings having been possible, mainly through the neglect of Government to look after its own interests, such tenure-holders may be allowed to occupy an intermediate position above that of a cultivating raiyat, and to hold at somewhat more favourable rates. Some such compromise will have to be effected for the grievance of these itmamdars is certainly a real one;

it is rather hard, after having allowed the talukdars to assume the title and exercise for 30 years without question almost full proprietary rights, to assert Government rights now, and to tell these men that their leases are so much waste paper."

"7. For the future, of course, the granting of permanent leases will be prohibited by a special clause in the lease, but for the present it would be expedient, I think, to make some such compromise as I have suggested, which, though falling short of the claims of these tenure-holders, will secure them a certain status and position, and obviate the total extermination with which they are now threatened."

Government memorandum No. 2677, dated the 3rd October 1877.

This letter was referred to the Board for an expression of their opinion. Mr. Dampier enquired into the matter during his visit to Chittagong in 1878, and his views are stated in paragraphs 12—18, and summarized in paragraph 52, clause (3), of his minute. The Commissioner's view was that itmamdars had no claim to resettlement, because the leases granted to them by the talukdars "cannot run beyond the term of the original holding." He recommended, however, that on grounds of expediency the itmamdars "may be allowed to occupy an intermediate position above that of a cultivating raiyat, and hold at somewhat more favourable rates."

Pages 36-38, volume III, Noabad Selections.

Mr. Lowis' view.

12. Mr. Dampier divided itmams into two classes. The first class, consisting of the tenures of the original breaker up of the land with a jungle-buri tenure, he proposed to "recognize as occupancy raiyats; their names and their rents should be entered in the jamabandi, and they should be protected from enhancement during the currency of the settlement. The names and rents of their subordinate raiyats should also be recorded; but these would not be protected against enhancement at any time in due course of law.' The other class, which comprised mere middlemen, who had lately been brought in by the talukdar to make their profit out of the cultivating raiyats whom they found on the land, he proposed not to recognize at all in the settlement proceedings. "They are mere middlemen, and should be bound to respect the rights of the cultivating raiyats as set out in the jamabandi." He deprecated the issue of any general instructions, but proposed to assume "that the jotedar, who is now found actually cultivating the ground, is the person who is entitled to be protected from enhancement during the currency of the settlement as the occupancy raiyat, if his twelve years' possession is admitted or proved." He directed that "no claim to be recorded as entitled to hold at any rate below the ordinary jotedar's rate should be admitted by the Settlement Officer without reference to the Commissioner."

Pages 36-38, volume III, Noabad Selections.

Mr. Dampier's opinion.

Itmamdars, who are original breakers up of the soil, should be recorded as occupancy raiyats.

Those who are mere middlemen should be ignored.

13. It is to be observed that in the correspondence of this date the question of the recognition of itmamdars depended on the decision as to who was the

occupancy raiyat, the main privilege attaching to that position being a protection from enhancement during the currency of the settlement. Mr. Dampier proposed in paragraph 10 of his minute to differentiate between those raiyats who had a right of occupancy and those who had not; the occupancy raiyat only to be protected from enhancement during the currency of the settlement. He proposed to amend the talukdar's kabuliyat so as to give effect to this proposal. The reference is to clause 7 of the kabuliyat sanctioned by Government in 1876, which ran as follows:—"During the currency of this engagement I am not entitled to demand from any person now recorded by the Collector as being in possession of certain lands, or from his heirs, any rent in excess of that now recorded by the Collector as a fair rent for such lands."

His proposal to exclude non-occupancy raiyats from privilege of exclusion from enhancement.

Page 447, volume II, Noabad Selections.

Their letter No. 1164, dated the 29th April 1876, page 154, volume II, idem.

14. The proposal to exclude non-occupancy raiyats from protection was rejected by Government, and it was ordered that "all raiyats entered in the jamabandi should be protected from enhancement during the term of the settlement" (paragraph 4). The orders upon the proposals with regard to itmams were that the Settlement Officer should deal with them on the following general principles:—

Their letter No. 993, dated the 13th April 1878, pages 59-66, volume III, Noabad Selections.

Proposal rejected by Government.

Principles laid down by Government on which itmamdars were to be dealt with.

(*a*) Itmams recognized at the settlement of 1848 must continue to be recognized, though the rental will not necessarily remain unaltered.

(*b*) It will be entirely in the discretion of the Government to recognize itmams created since 1848.

(*c*) Itmams of convenient size (50 acres or more) created since the conclusion of the last settlement, may, at the Settlement Officer's discretion, be settled with the itmamdars as separate tenures (paragraph 7).

Page 25, volume III Noabad Selections.

15. These orders with reference to the protection of non-occupancy raiyats were, however, modified in Government letter No. 3123, dated the 17th December 1878, and it was ruled that "talukdars who have held their taluks since the last settlement, or talukdars deriving their title from such original talukdars, shall, as regards non-occupancy raiyats now found on lands included in their taluks at the last settlement, be at liberty to enhance rents or make any terms that suit them, any entry in the jamabandi papers notwithstanding. Where, however, a talukdar is now brought in as such for the first time by the Settlement Officer; whether he be a holder raised from the status of a raiyat, or an itmamdar admitted to talukdari rights under the Government orders, he shall not be at liberty to enhance the rent of any raiyat beyond the jamabandi rates during the currency of the settlement. Even a talukdar who held his lands as a taluk at the last settlement must be deemed to be a new talukdar, and prohibited from enhancing the rents of raiyats of any lands now for

Pages 239-241, volume III, Noabad Selections.

Modification of Government orders with reference to non-occupancy raiyats.

the first time thrown into his taluk. At the same time, the Board should consider whether it could not be arranged that only *bonâ-fide* raiyats who cultivate the ground either with their own hands or by hired labour shall be recognized as occupancy raiyats: a raiyat who sublets his land for a fixed rent is not, in the Lieutenant-Governor's opinion, entitled to be protected as an occupancy raiyat, though, perhaps, a man who sublets, retaining a direct interest and risk in the produce, might be so recognized. The actual cultivator who has the risk of the crop is the man whom Government should seek to encourage and protect."

Rules for the Survey of Chakaria. Pages 70-78, volume III, Noabad Selections.

16. These orders were embodied in rules issued by the Board in January 1879 for the conduct of the survey of thana Chakaria. Rules 24-29 dealt with the record of rights.

Page ix, volume II, idem.

Page v. idem.

Rule 24 was based on the Board's letter No. 249A., dated the 18th October 1875, and rules 25 and 26 on their letter No. 237A., dated the 23rd September 1875. Rules 27-29 embodied the Government orders quoted in the preceding paragraph of this note.

The effect of these rules was to protect all raiyats, whether they had or had not occupancy rights, from enhancement of rent during the currency of the settlement, with the exception of non-occupancy raiyats holding under original talukdars of the 1200 M.S. settlement, or under persons deriving their title from such original talukdars.

17. Rules 42-44 applied to the treatment of itmamdars. Rules 42 and 44 repeated clauses (*a*) and (*c*) of the Government orders quoted in my paragraph 15. Rule 43 was an amplification of clause (*b*) of the same orders. I quote the rule, as it is important. "Itmams and other intermediate tenures created since 1848 shall not be recognized as of right, but when the Settlement Officer is of opinion that any such tenure should be recognized for special reasons, he shall report the case specially to the Commissioner with the following details :—

(1) Origin and character of the tenure.
(2) Its extent.
(3) The number of raiyats on it."
(4) Other material particulars.

"The Commissioner will then report the case with his proposals for the orders of the Board."

His letter No. 291C.C., dated the 28th June 1880, page 126, volume III, Noabad Selections.

Mr. Lowis' report that itmams hamper assessment.

18. In paragraph 20 of his report on the survey of Chakaria, Mr. Lowis quoted an instance in which the existence of itmams hampered assessment operations. He wrote: "I would call attention to the terms of the lease granted by the Pekwadip talukdar to the men who wished to take up land, for the existence of these itmams and mukarrari tenures does very much hamper our assessment operations. These leases have been, I believe,

very generally granted, and though they cannot be held to be binding as against Government, still they are binding as against the talukdar who grants them, and it thus happens that the Settlement Officer often cannot assess at full rates, because, if he did, it would be impossible for the talukdar to realize his rent, since he has already bound himself by the grant of a mukarrari tenure or an itmam at fixed rates. The custom of granting such leases prevails everywhere."

19. In paragraph 2 of their orders upon this report, Government called for a report on the matter, as the "Lieutenant-Governor had understood that the mode of treating itmams was settled by Government order No. 993, dated the 13th April 1878, paragraph 7" (my paragraph 15 above). The Board forwarded these orders to the Commissioner in their letter No. 331A., dated the 15th November 1880. Mr. Lowis reported upon this point in paragraph 4 of his letter No. 60C.C., dated 14th April 1881. He pointed out the difficulty of carrying out the orders in clause (*c*) of paragraph 7 of the Government orders referred to, which directed that itmams of convenient size were to be separated from taluks, owing to the Government orders forbidding the separation of lands from taluks, without recourse to the Civil Court.

Government letter No. 712T., dated the 2nd October 1880, page 157, volume III, Noabad Selections.

See paragraph 4, last clause, page 165, volume III, Noabad Selections.

Page 166, idem.

Government letter No. 993, dated the 13th April 1878, page 62, volume III, Noabad Selections.

20. In November 1881 the Government of Bengal wrote to the Government of India, requesting sanction to a general survey of the district of Chittagong, and the Government of India, in replying, wrote as follows in paragraphs 5 and 6 of their letter: "The Government of India would like to know how far the existing records descend in the chain of sub-infeudation, whether the rights of the itmamdars and of the raiyats holding under the itmamdars are generally recorded and, if the records do not, as a rule, include particulars of the rights and holdings of the actual cultivators, whether it would be practicable to use the opportunity of the field survey for the purpose of collecting these details."

Their letters Nos. 2524-1023L.R., dated the 16th November 1881, pages 222-224, volume III, Noabad Selections.

Their letter No. 119R., dated the 3rd April 1882, pages 224-227, idem.

"6. Advantage may also be taken of the presence of the Settlement Officer in the district to obtain specific information as to the practical effect of the proposals now made both by His Honour the Lieutenant-Governor and by the Government of India for the general recognition and future stability of the occupancy right. Apparently all raiyats on the taluks are treated as occupancy raiyats: those who sign the rent-roll are protected from enhancement during the currency of the settlement, whether or no they have technically acquired a right of occupancy, and their rates of rent are recorded. In 1878 the Lieutenant-Governor rejected a proposal to treat some of the itmamdars as occupancy raiyats, and decided that certain itmams should be recognized as separate tenures. How will the substantive rights of itmamdars, raiyats, and under-raiyats on the Noabad taluks, the property

Report on the Land Revenue Administration of the Lower Provinces for 1877-78, pages 15-16.

of Government, be affected by the provisions of the Rent Bill, and by the modifications in those provisions which the Government of India has proposed? *Mutatis mutandis* the same question may be answered for corresponding classes on the permanently-settled tarafs and revenue-free lands."

21. Upon this letter Mr. Dampier wrote a minute, of which paragraphs 11-16 had reference to the passage quoted in my preceding paragraph. After describing the nature of the record made in the 1200 M. S. settlement, he quoted his minute of 1878 (the relevant portion of which is quoted in my paragraphs 13 and 14), in which he had described the nature of the record-of-rights of tenants made in time-expired taluks during Mr. Fasson's settlement operations, but he deprecated the framing of any such record in the permanently-settled portion of the district, both because the revenue officers would only have powers under the Survey Act in the permanently-settled area, and because "to record anything more than the measurement of each field, and the name of the raiyat actually occupying it, would be not only useless, but mischievous, as each person would endeavour to have recorded whatever might suit his own purposes."

Pages 227-230, volume III, Noabad Selections. Mr. Dampier's minute.

He deprecated a record-of-rights in the permanently-settled portion of the district.

This disability has since been removed by Chapter X of the Tenancy Act.

22. In replying to the Government of India, the Government of Bengal proposed for various reasons to postpone the general survey of the district; this proposal was accepted by the Government of India, and the matter dropped.

Their letter No. 210T.—R., dated the 17th June 1882, pages 260—62, volume III.

Their letter No. 337R., dated the 18th July 1882, page 262, volume III.

23. In his letter No. 377C.C., dated the 23rd May 1882, Mr. Lowis, in submitting Mr. Fasson's annual report for 1881-82, wrote as follows in paragraph 4:—

Pages 1-4, volume IV, Noabad Selections.

"4. In compiling this record-of-right we were at the outset met by the difficulty that the talukdars had, in many cases, created permanent intermediate tenures, the holders of which claimed to be entered not as raiyats, but as itmamdars. The claim was eventually overruled, and it was decided that the talukdars had no authority to create such tenures, and that we could recognize no one between the taluki settlement-holder and actual cultivator. This finding has not been contested; but the itmamdars, I have reason to believe, have in most cases caused themselves to be entered as raiyats—a position which they had the less objection to assume, as our rates, as I will show presently, have been all along below the actual jotdari or cultivating rate, and not much, if at all, above the rate for permanent leases."

He went on to point out that, owing to the difficulty in ascertaining existing rents, the rates adopted had been those of permanent leases, with regard to which information had been obtained from the registry offices. The rents assessed at these low rates had been protected from enhancement during the currency of the settlement.

NOTE.—It is to be noted that Mr. Lowis appears to have overlooked the modified Government orders issued in their letter No. 3123 dated the 17th December 1878. See my paragraph 16

24. Mr. Fasson in paragraph 22 of his annual report for 1891-92 referred to the manner in which itmamdars had been dealt with in the following terms:—

His letter No. 368., dated the 27th April 1882, pages 4—23, volume IV, Noabad Selections.

Mr. Fasson's description of the treatment of itmamdar during his proceedings.

"The permanent leases granted to their itmamdars constituted a more serious difficulty. To have recognized their permanent leases would have been practically to admit the talukdar's claims; to disallow them constituted a grievance which, from their point of view, was practical and real, and to enlist their hostility was to draw upon the settlement operations an opposition of the most formidable kind, the actual cultivators being their tenants-at-will, and the talukdars bound to them by permanent contracts. The orders passed on this point were that ordinarily none should be recognized between the talukdar and cultivating raiyat, and that the lands for settlement should be assessed at the rates paid by cultivators for similar lands in the neighbourhood."

In paragraph 32 he quotes the following statement of Mr. Veasey:—

"The talukdars, and (where they have lapsed into the position of annuitants) the itmamdars, look with small favour upon a settlement, the result of which will be to prevent them at any future time during its continuance from enhancing the rent payable by the actual cultivators, and it has this additional demerit in the eyes of the latter class, the itmamdars, that their tenures lapse once for all, and that, whilst ceasing to exist as middlemen, they obtain a settlement for their nijjote lands not at itmami, but at jotdari rates, that is, upon terms slightly better than they have been in the habit of according to their raiyats, but considerably inferior to those upon which they have been holding under the talukdar, and for which they probably paid, in the shape of a nazar, a sum, all mention of which was carefully excluded from the agreement."

In paragraph 42 Mr. Fasson wrote:—

"42. A distinction in the matter of recognizing claims to record seemed also proper to be made between itmamdars who had originally cultivated the land and had subsequently become middlemen by subletting, and itmamdars who were really the middlemen of the talukdars and circle farmers put in between them and the actual cultivators to facilitate the collection of rents. I desired instructions accordingly on the points."

As we have seen in paragraph 13, this distinction was adopted by Mr. Dampier in paragraphs 12-17 of his minute of 1878, but the Government orders (my paragraph 15) left the question of recognition to the discretion of the Settlement Officer. I quote paragraphs 64 and 88, in which Mr. Fasson gives further information with reference to the treatment of itmamdars during his settlement.

"64. The rates assessed were below the actual rates paid by cultivators for similar lands, but they were necessarily somewhat higher than the favoured rates of the itmamdars and middlemen, who held their "nijjote lands from the talukdars, to whom they had given nazars at the same rates as they paid the talukdars for lands which they had sublet to actual cultivators. Having through the apathy of the cultivators got themselves recorded as jotdars, in many cases for land that they were in fact subletting, they strenuously opposed the assessment of

these lands at the rates paid by the actual cultivators of the neighbourhood. All I could do in the matter was to endeavour to keep the rates as moderate as possible, and so to minimize the difficulties with which the talukdars would have to contend. The increase of revenue by the settlement will not consequently be as great as could have been secured by lump assessments on the talukdars, leaving them at liberty to collect the money as they pleased, which was the course adopted by Sir H. Ricketts, but to which the present general policy of Government is very strongly opposed."

"88. The principle of fixing the rentals of the actual cultivators at all was a new and unwelcome one. The institution of middlemen enabled the talukdars to avoid the trouble of detailed collection, while the lowness of the Government assessment on the latter gave them still a sufficient margin of profit. They consequently strenuously opposed a system of settlement which entailed on them the trouble and responsibility of dealing themselves with the actual cultivators."

25. Further information on this subject is to be found in the following extract from Mr. Veasey's report for 1875-76, which is quoted at page 12 of the Board's Land Revenue Administration Report for that year:—

"One unfortunate result of this state of things, Mr. Veasey thinks, is that the raiyats who have given heavy nazars for so-called permanent itmam tenures are now naturally unwilling to see their imaginary rights disappear, and to consent to be assessed at a perhaps slightly enhanced rate. It is no good assuring them that the talukdar has pretended to confer privileges he never enjoyed himself: they point to their pottahs duly stamped and registered, and are at a loss to believe that they are worth nothing more than waste paper. With the middlemen between the talukdar and the cultivators, there is, of course, no such trouble; they apply to have their tenures recognized, are informed that it cannot be done, and are left to take such proceedings as they may think advisable in the face of the injury they have sustained."

26. From this correspondence it is clear that the discretion to recognize itmams was in fact never exercised by Mr. Fasson or by Mr. Veasey. A number of itmamdars got themselves recorded as raiyats or jotdars, and were assessed at full rates. These rates, especially towards the conclusion of the proceedings, were very moderate, being based on the rates of permanent leases obtained from the registry offices. No middlemen were recognized as such: the cultivator, or the man recorded by the amin as the cultivator, was the man settled with, all intermediate holders between him and the talukdar being ignored. If an itmamdar cultivated a portion of his itmam and leased the rest to cultivators, whose possession was recorded by the amin, the itmamdar was dealt with as jotdar of the lands in his own possession, and his interest in the lands sublet was ignored, the cultivators subordinate to him being dealt with as if they were jotdars holding direct under the talukdar. It must be remembered that existing rents were not recorded, because it was held that they could not be ascertained, and arbitrary rates were therefore invariably adopted for assessment purposes. These rates were lower than those paid by the cultivators, and, consequently, when the

Discretion to recognize itmams not exercised during the settlement.

Some itmamdars recorded as jotedars and assessed at full rates, which were ordinarily very low.

itmamdar got himself recorded as a jotdar, although his own rent was probably enhanced, yet he had a margin of profit, and the rights and rents of the cultivators subordinate to him not being recorded, there was nothing to prevent him from enhancing their rents.

27. The Board, in reviewing Mr. Fasson's report, pointed out in their paragraph 11 that the concession of Government to the original Government talukdars of the 1200 M. S. settlement, which is referred to in paragraph 16 of this note, had not been noticed in Mr. Lowis' report, and the Government called for a further report upon the status allowed to raiyats subordinate to the itmamdars, who had acquired occupancy rights. I quote paragraph 7 of the Government letter:—

Board's letter No. 435A., dated the 6th July 1882, pages 23-27, volume IV, Noabad Selections.

Called for a report on the status of tenants subordinate to itmamdars.

Government letter No. 486T.R., dated the 25th September 1882, paragraph 7, page 29, volume IV, Noabad Selections.

"7. Another point which seems to the Lieutenant-Governor to call for further explanation is the reference made to the itmamdars in Mr. Fasson's 22nd paragraph, and in paragraphs 4—8 of Mr. Lowis' covering letter. Their claim to be considered as permanent intermediate tenure-holders having been rejected, those itmamdars, or some of them at all events, seem to have succeeded in registering themselves as occupancy raiyats in regard to the lands comprised in their tenures. But as only two classes of persons appear to have been recognized by the Settlement Officer—talukdars and occupancy raiyats—a doubt arises as to the status allowed by the settlement to those raiyats who had acquired occupancy rights under the itmamdars, while the latter's claims were still unquestioned. As the papers before Government suggest that in some cases, at all events, such occupancy raiyats have been relegated by the settlement to the position of koorfas, the Lieutenant-Governor would be glad to learn from the Board whether or not the settlement record guarantees the rights of all such raiyats who had acquired a right of occupancy. If so, Mr. Rivers Thompson would also be glad to learn what status has been assigned to itmamdars (under whom such rights of occupancy accrued), whether they be original clearers of the soil, or subsequently introduced for the convenience of the talukdars."

28. In his report Mr. Lowis wrote:—

His letter No. 72Cl., dated 8th December 1882, pages 31-87, volume IV, Noabad Selections.

"As regards itmamdars, it would appear that, finding the orders of Government were against their recognition, many of them got themselves recorded as occupants of the soil or dakhalkars. The only two classes recognised by the late settlement are talukdars and cultivators, intermediate classes, as a rule, not being recorded; but if the former itmamdar chose to enter himself as the cultivator in possession, he was so entered; if he allowed the cultivator to put forward a claim, he was left to settle his intermediate status with the talukdars. I cannot discover that there was any double claim on the part of itmamdars and their raiyats, or that the settlement authorities ever entered one class at the expense or to the exclusion of the other, or that any necessity ever arose for providing for the claim of an itmamdar, whose raiyat's name had been recorded or *vice versâ*.

"The cultivators under the itmamdars are, as a rule, really tenants-at-will, who make yearly engagements. Any claim therefore on the part of the superior holder to have his right recorded would not be met by any counter claim on the part of his raiyats. I have reason to believe that many itmamdars, though thoroughly dissatisfied for reasons which I shall discuss hereafter with the orders denying their itmami title, have got themselves recorded as occupancy raiyats; though I do not believe that such entry has prejudiced the lawful claims of their subordinate holders.

"5. Our rejection of the claims of the itmamdars is the necessary outcome of our adoption of the view first enunciated by Sir H. Ricketts, that talukdars have no rights, except those of mere possession and of resettlement for such period, and at such rates as Government, in whom is vested the absolute right to the land, may impose. In this view it was, of course, impolitic on our part to recognize fixed and permanent intermediate holdings created by these talukdars whose own interest was only temporary, as such creations had been made without authority, and, if recognised, would interfere materially with enhancement. It was held in fact that the talukdars had no authority to grant permanent leases which itmams are, that the existence of such leases is prejudicial to Government interest, that having been created by men, whose own interest was only temporary, they are voidable, and need not be recognized, except in cases where their existence has been admitted in the old settlements."

In paragraph 35 Mr. Lowis describes the position of itmamdars in permanently-settled estates, and in paragraphs 38 and 39 he writes of the tenants subordinate to them. I must say that in my experience I have not found the existence of itmams so universal as is represented by Mr. Lowis. In a large number of cases the talukdar himself cultivates the lands of his taluk, and in many cases he sublets direct to raiyats. It is by no means invariably the case, as stated by Mr. Lowis in paragraph 38 of his letter that below the permanent lease-holder we get at once to the karshai cultivator, for, as I have pointed out above, it frequently happens that dar-itmamdars and other intermediate tenants hold between the itmamdar and the cultivator.

Page 41.

29. In paragraphs 84-86 Mr. Lowis pointed out that the result of Mr. Fasson's proceedings was to reduce itmamdars to the level of jotdars, and to raise the class of cultivators who had formerly held varying areas of land at fluctuating rates to the same position, giving them the benefit of protection from enhancement during the currency of the settlement.

Page 62.

30. I think it as well here to discuss the bearing upon the whole question of Act VIII, Bengal Code of 1879, which came into force during the course of the noabad settlement. That Act recognized two classes of tenants under Government, namely, under-tenants and raiyats. There is no definition of raiyat in the Act,

Bearing of Act VIII (B.C.) of 1879 on the treatment of itmamdars.

but under-tenant is defined in section 3 as meaning "any holder of a heritable and transferable intermediate tenure between the Government and the raiyat other than a zamindar." The noabad talukdars were classified during the settlement operations as under-tenants, the cultivator was classed as a raiyat, and the middleman went to the wall. The noabad talukdar being treated as an under-tenant, whose tenure was held to be binding as against the Government, the taluk was assessed under section 7 (*b*) of Act VIII, (Bengal Council) of 1879, which is quoted in the margin, the rent recorded as demandable from the talukdar being 20 per cent. below the aggregate of the rents recorded as payable to him.

"(*a*) Whenever the Settlement Officer shall find any person holding as an under-tenant, he shall first ascertain and record whether the tenure so held is binding as against the Government.

"(*b*) If the Settlement Officer finds the tenure to be so binding, the rent recorded as demandable from such under-tenant shall in no case be higher than an amount which shall be 10 per cent. below the aggregate of the rents recorded as payable to him from the subordinate under-tenants and raiyats whose holdings fall within his tenure."

31. Mr. Lowis' view was that this mode of assessment was wrong, because talukdars were not under-tenants under Act VIII. He expressed his opinion that the "noabad talukdars of 1801 and 1820 do possess a proprietary interest in the lands held by them, while as regards the later ones, as as it is now impossible to separate one from the other, and as at the last settlement all were alike assessed and treated as if entitled to such privileges, I consider that we cannot but concede the same rights to them also. I hold that we cannot make the rents payable by their under-tenants to them the basis of our demand on the talukdars, and that, irrespective of this, it is inexpedient for us to interfere in any way with the relations existing at the time our settlement proceedings opened; also that we can assess only the area recorded as cultivated in any taluks and that we cannot in any case assess on such cultivation a higher rate than Rs. 16 per droon." He proposed to cancel the jamabandis of Mr. Fasson's settlement, and to make no record of rights of tenants inferior to the talukdar, and, reverting to the mode of assessment in force in Sir Henry Rickett's settlement, to apply all-round rates with a maximum of Rs. 16 a droon to the taluks.

See paragraph 84, page 62, volume IV, Noabad Selections, paragraph 88, page 63.

32. Mr. Lowis appears to me to have held that talukdars, not being under-tenants under Act VIII, the taluks could not be assessed under section 7 of that Act; and that, the statutory provisions of Act VIII being passed over as inapplicable, the taluks could be assessed on what he considered equitable principles. It may, be observed, however, that the Board construed Mr. Lowis' proposal as a recommendation to treat the talukdar as a statutory raiyat under Act VIII of 1879.

Paragraph 52 of their letter No. 693A., dated the 18th August 1883.

33. Mr. Lowis' view, as I interpret it, was shared by Mr. Cotton, whose opinion was recorded in paragraph 78 *et. sequitur* of his note on Mr. Lowis' letter.

Mr. Cotton's opinion.

34. The Board, in replying to Mr. Lowis, pointed out in paragraph 6 of their letter that the orders of Government, under which non-occupancy raiyats holding under original noabad

Page 131, volume IV, Noabad Selections. The Board's order.

Their letter No. 78A., dated the 19th February 1883, pages 134-142, volume IV, Noabad Selections.

Orders of Government with reference to non-occupancy raiyats had been overlooked.

See paragraph 16 of this note and clause 6 of the sanctioned kabuliyat (page 81, volume III).

Paragraphs 8 9, page 137, volume IV.

Jotdars wrongly recorded as settled cultivators.

Paragraphs 10-12, page 138.

talukdars of the 1200 M.S. settlement and their successors in interest had been excluded from protection against enhancement, had been overlooked. The Board called for further report on this point. They pointed out that the Settlement Officer's action in recording the jotdar, who holds a variable area at a fluctuating rate, as a raiyat holding a definite area at a rate fixed for the period of settlement was illegal, and expressed their opinion that the best plan would be to assess the lands cultivated by jotdars at a low rate, recording them as in direct possession of the talukdars.

35. They then proceeded to deal with the treatment of itmamdars; and, referring to a remark of the Collector repeated by Mr. Lowis, to the effect that the talukdar's collection accounts had been thrown out of gear by the non-record of itmamdars, they enquired how the discretion allowed to the Commissioner and the Settlement Officer to recognize itmams, had been exercised.

Paragraphs 13-16, pages 138—140.

In his letter No. 257Ct., dated the 28th January 1883 (not reprinted in the Noabad Selections).

How has discretion to recognize itmamdars been exercised?

See paragraphs 15 and 17, *supra*.

36. Mr. Manson, who was then Collector, reported that Mr. Fasson's settlement proceedings would require revision. He pointed out that the mistake had been made of recording the temporary jotdar as a raiyat, whereas the itmamdar was the statutory raiyat under Act VIII (Bengal Council) of 1879, and should have been recorded as such; the temporary jotdars should not have been recorded at all. Practically when taluks and farms became khas, the difficulty of collecting from the innumerable petty jotdars was enormous. He recommended a revision of the jamabandi on these lines. These proposals were approved by the Board.

His No. 600K., dated the 26th January 1883, pages 142-147, volume VI, Noabad Selections.

His paragraph 5.

Mr. Manson's report recommending a revision of Mr. Fasson's settlement.

NOTE.—Under section 102, Bengal Tenancy Act, however, we are bound to make a record of all tenants, and under section 104 (2) to fix their fair rents.

His paragraph 8.

In their letter No. 131A., dated the 29th March 1883 (not in Noabad Selections).

37. The Commissioner, in compliance with the Board's letter No. 78A. submitted an analysis of the settlement of some taluks, showing the treatment awarded to itmamdars. He dwelt on the importance of deciding whether an itmamdar is a raiyat or a tenure-holder, and, defining a raiyat as "one who holds land under a lease, or is permitted to occupy land for the purpose of cultivation personally, or for the purpose of reclamation by means of others," he expressed his opinion that "the talukdar originally, and subsequently the itmamdar, is the true raiyat" Referring to a decision of the Board to the effect that some *kaolas* in Noakhali should be treated as voidable

His No. 573C.C., dated the 7th July 1883, papers 151-187, volume IV.

See paragraphs 34, 35, *supra*.
See pages 170-75, volume IV.

Mr. Lowis' report.

His paragraph 8.

His paragraph 15.

Paragraphs 45-49, pages 162, 163.

under-tenures, Mr. Lowis pointed out that, on the analogy of these orders, Mr. Commissioner Mangles had directed that the itmams in Chittagong should be similarly treated. He argued that the rules of 1879 had been issued too late to be carried into effect.

His paragraphs 51, 52.
My paragraph 18, *supra*.

38. The Board, in submitting the correspondence for the orders of Government, reviewed the history of the system of recording the rents demandable from raiyats, and calculating the talukdar's rental on the aggregate of the rents received by him. Summarizing Mr. Lowis' proposal as one to treat the noabad talukdar as the statutory raiyat under Act VIII of 1879, Mr. Dampier pointed out that a talukdar, who cultivates his own lands or sublets to nomad cultivators, is a raiyat, but that a talukdar who has established a settled cultivator on a definite area is an under-tenant, the subordinate cultivator being the statutory raiyat.

Their letter No. 693A., dated the 8th August 1893, pages 187-211, volume IV, Noabad Selections.

Paragraphs 38-50, pages 201-204.

Board's letter to Government.

Paragraph 54.

39. The Board pointed out three mistakes which had been made in the course of the settlement operations :—

Paragraphs 58-66.

Mistakes made in the course of the proceedings.

(1) All itmamdars had been classed as middlemen and not as raiyats.

(2) The itmams not recognized as binding against the Government had been ignored and not mentioned in the settlement record contrary to the provisions of section 7 (*c*) of Act VIII (Bengal Council) of 1879.

(3) It had been erroneously considered that the refusal of the Settlement Officer to recognize an itmam as binding against the Government was tantamount to an official cancelment of the contract between the talukdar and itmamdar.

They proposed to revise the jamabandis, cancelling the names of nomad jotdars and entering their lands, when held direct under a talukdar, as in the talukdar's khas possession, and when held under an itmamdar, as in the holding of the itmamdar who was to be recorded as the statutory raiyat. Middlemen holding between the talukdar and the statutory raiyat were to be treated according to the rules in force; if their tenures were held to be not binding as against the Government, they were to be dealt with under section 7, clause (*c*), Act VIII (B.C.) of 1879.

Paragraphs 67 and 68, pages 209-211.

Proposed revision of the settlement.

See paragraph 18, *supra*.

40. The Government concurred with these remarks and proposals, but observed that if the cancelment of the names of nomad cultivators from the record were not completed before the Bengal Tenancy Act came into force, the question would arise whether the names of all tenants should not be retained in the jamabandi. In paragraphs 11-14 the Government sanctioned the Board's proposals above detailed for the revision of the settlement.

Their letter No. 1719-667 T.R., dated the 10th August 1885, paragraph 9, page 406, volume IV, Noabad Selections.

Government concurs.

See my marginal note to paragraph 36.

His No. 2068., dated the 19th September 1885 (not in Noabad Selections).

Conclusion of correspondence.

His No. 1368C.C., dated the 25th September 1885 (not in Noabad Selections).

41. In acknowledging the receipt of these orders Mr. Manson, then Collector, pointed out that revision of the settlement and khas mahal management were one and the same thing, and that it was unnecessary to re-open the assessment of taluks, which had been paying rent to Government for two or three years. In this view the Commissioner concurred, and there the matter dropped.

Treatment of itmamdars at the commencement of the present proceedings.

42. The procedure originally followed during the present settlement was to divide itmams into two classes—(1) *bonâ fide* cultivators and (2) middlemen. The former were treated as occupancy raiyats, while the latter were recorded as occupancy raiyats only of such lands as were in their own cultivation, their raiyats being recorded as paying rent direct to the talukdar.

Modification introduced in January 1893.

The word itmamdar was not allowed to appear on the record. This was the course followed during the Ramu settlement. During His Honour's visit to Chittagong in January 1893 the question was discussed, and it was decided that "itmamdars should be recorded as holders of invalid tenures not binding as against Government, and their rents should be fixed under section 7 and section 191 of the Bengal Tenancy Act. An alternative would be to record them as raiyats of their holdings, but this would affect the status of the raiyats."

Decision of the Conference on paragraph 5 of my note, dated the 22nd January 1893.

I have now described the treatment of itmamdars in the various settlements in Chittagong: I now proceed to discuss the question of the validity and voidability of tenures. Rule 6 of chapter V of the Settlement Manual (page 18), which I quote in the margin, repeats a very old provision of the law. It appears from rule I of chapter VI (page 24) of the Settlement Manual that the rents of all raiyats subordinate to invalid tenure-holders are to be treated as assets: in other words, if a tenure is found to be not binding as against the Government, the aggregate of the rents of the raiyats subordinate to the invalid tenure-holder and not the rent of the invalid tenure-holder is to be taken as the assets of the taluk. It is not easy to see how these rules can be worked in all cases under the Tenancy Act. Under section 7 (*c*) of Act VIII (B.C.) of 1879, since repealed, the Settlement Officer had power to enhance the rent of an invalid tenure-holder up to "the aggregate of the rents recorded as payable to him from the subordinate under-tenants and raiyats whose holdings fall within his tenure." The corresponding provision, however, in the Tenancy Act is not so clear. Section 192 empowers a revenue officer to fix a fair and equitable rent for the land in accordance with the provisions of the Tenancy Act. But if the itmam is a tenure, whether it be binding against Government or not, the fair and equitable rent must be fixed under section 7 of the Act, and clause (3) of that section fixes the minimum profit to be allowed to the tenure-holder at "10 per centum of the balance which remains after deducting from the

Legal aspect of the question of validity of tenures.

6. Settlement holders of estates which have never been permanently settled can create no tenures binding as against Government beyond the term of the settlement made with themselves.

gross rents payable to him the expenses of collecting them." Under the present law it does not appear therefore that it is of any importance to the tenure-holder whether his tenure be valid or invalid, because in either case he is entitled to the minimum profit reserved to him by section 7 (3). But the question is of great importance to Government and the talukdar. For take the case of an itmamdar whose tenants pay him Rs. 100 rent, and let us assume that 30 per cent. and 15 per cent. are fair rates of profit to allow to the talukdar and itmamdar, respectively. The fair and equitable rent of the itmamdar is Rs. 85, whether the itmam is valid or invalid. If the itmam is binding against Government, the assets of the taluk are Rs. 85, and the fair rent of it Rs. 59-8. If, on the other hand, the itmam is not binding against Government, the assets of the taluk are Rs. 100 and the fair rent of it Rs. 70. In the latter case the talukdar receives Rs. 85 and pays Rs. 70, so that his profit is Rs. 15 only, or 17·6 per cent.

43. This is a case of the simplest nature, and where there are lower degrees of subinfeudation, difficulty will probably arise in allowing to each class of tenure-holders the minimum legal profit without trenching on the Government demand. Thus, if there are three grades of subinfeudation—itmamdar, dar-itmamdar, and raiyat—and if the raiyat pays Rs. 100 rent, then, assuming that the cost of collection is nil, and that only the minimum rate of ten per cent. profit were allowed, the fair rent of the dar-itmamdar would be Rs. 90, of the itmamdar Rs. 81, and of the talukdar Rs. 70, the latter being allowed profit at the rate of 30 per cent. on the assets of the taluk, Rs. 100. (See rule I, Chapter VI of the Settlement Manual, page 24.) But this calculation is made on the assumption that the cost of collection is nil, whereas it is probable that the courts would allow not less than 5 per cent. on this account. In this case the rent of the dar-itmamdar would be Rs. 85, of the itmamdar Rs. 72-4, while the talukdar would have to pay Rs. 70 to Government. In such a case the margin of profit remaining to the talukdar is so small that it is improbable that he would retain the taluk on such terms.

44. The difficulty arises owing to the absence from the Tenancy Act of any provision corresponding to section 7 (*c*) of Act VIII (B.C.) of 1879, under which the rent of an invalid tenure-holder could be raised up to the aggregate of the rents payable to him by his under-tenants, without allowing to the tenure-holder any profit whatever. But, as I understand the law, the minimum profit of ten per cent. on the gross rents, plus the cost of collection prescribed by section 7 (3) of the Tenancy Act must be allowed to invalid as well as to valid tenure-holders, as the Act makes no distinction between these two classes. Under the old law, in the case above referred to, the rent of the dar-itmamdar and of the itmamdar could each have been fixed at Rs. 100, and the talukdar would then have obtained his full rate of profit of 30 per cent.

45. Again, the legal question arises, whether, if a talukdar realises only Rs. 72-8 from the itmamdar, it is fair and equitable to fix the fair rent of the talukdar at Rs. 70; in other words, does not the clause of section 7 of the Tenancy Act, which provides that the Court shall in no case fix the rent of a

tenure-holder at an amount which is not fair and equitable, conflict with Rule of Chapter VI of the Settlement Manual? As the law stands, I am of opinion either that this rule could not be applied in such a case as I have put; or that, in order to comply with the provision of the Act that the rent of the talukdar must be fair and equitable, a larger allowance than 30 per cent. would have to be made to the talukdar.

46. In practice it will probably be found that the taluks in which subinfeudation prevails are those in which capital has been expended in bringing the land under cultivation, and the expenditure of capital will be admitted to be an adequate reason for increasing the profit to be shared between the talukdar and his under-tenants who have expended it. This principle was admitted by His Honour Sir Charles Elliott when he visited Chittagong in January last, and discretion was allowed to me to increase the rate of profit in such cases to Rs. 45 per cent. A decision to this effect was recorded upon my note submitted to the Director.

47. I propose to utilise this discretion in practice by not appealing to the Special Judge against decisions of the Assistant Settlement Officers in such cases, when they allow a rate of profit not exceeding 45 per cent., provided that such decision appears to be equitable. If this proposal is approved, I do not think any further orders are required in the matter.

48. I proceed to make a few remarks on the treatment of tenures similar to itmams in other settlements. In Jalpaiguri the chukanidar and jotedar appear to correspond with the itmamdar and talukdar of this district. There the procedure has been to assess the revenue of the jotedar, and then to calculate the chukanidar's rent by adding 50 per cent. to the jotedar's revenue. This analogy will not help us much, however, because the Bengal Tenancy Act has not been extended to Jalpaiguri, and therefore the cases are not on all fours. The case of the *haoladars* of the char Nalchira settlement presents a much closer analogy.

Treatment of similar tenures in other districts.

The chukanidar in Jalpaiguri.

The *haoladar* of char Nalchira.

49. The Settlement Officer referred the question of the status of *haoladars* in his letter No. 49, dated the 23rd June 1887. He first pointed out that the presumption of section 5 (5), Bengal Tenancy Act, applied to all haoladars holding more than 100 bighas. He then divided those holding less than 100 bighas into three classes:—

(1) Those who cultivate all their land themselves;
(2) Those who have sublet the whole of it;
(3) Those who have sublet part of their land.

Class 1, he said, are raiyats, while classes 2 and 3 may be either raiyats or tenure-holders. The Director of Land Records in his letter No. 301T.A., dated the 26th July 1887, agreed generally with these views, though he was careful to point out that "this is a question on which quotations from former orders of the Board are no longer to be accepted as authoritative or binding on the Settlement Officer. The law

Mr. Finucane's orders.

lays down the principles on which the Courts are to be guided in the determination of such questions, and it is for the Settlement Officer, as it would be for a Civil Court, to interpret the law to the best of his ability and decide such questions for himself. The executive authorities cannot prescribe rules for his guidance in such matters, and, therefore, the remarks which I am now about to make must be taken merely as an expression of my individual opinion, and not as orders binding on the Settlement Officer."

50. In paragraphs 24 to 27 of his report the Settlement Officer drew a highly important distinction between those kurfa raiyats subordinate to the haoladars, who are settled hereditary raiyats, and those who are mere tenants at-will. The latter class when they held under a haoladar who was himself a raiyat, he proposed to record as under-raiyats. Precisely the same distinction occurs in Chittagong between kaimi raiyats and *karshai* or *eksaner* raiyats, who are usually called jotedars in the old correspondence. This point is further amplified in paragraph 33 of Appendix I to the Settlement Officer's final report (his No. 101, dated the 9th February 1888). It appears to me that this distinction is a correct one, for an itmamdar who sublets to year-to-year tenants cannot be said to have acquired the land with the object of *settling* cultivators upon it, within the meaning of section 5 (1) of the Tenancy Act. Such an itmamdar is, I hold, a raiyat, and the year-to-year tenants holding under him are under-raiyats.

Distinction between settled tenantry and nomadic cultivators.

51. It will be seen from Mr. Finucane's remarks, quoted in my paragraph 49, that the decision as to the status of each itmamdar must rest with the Assistant Settlement Officer whose business it is to determine it. I think, however, that an enumeration of the following principles, which I believe to be correct, may assist the Assistant Settlement Officers in the classification.

1. The title itmamdar and other similar titles do not create any presumption that the tenancy so named is a tenure or a raiyati holding. Each such tenancy must be classified on its merits.

Principles which appear to govern the questions of status of the itmamdar.

2. The presumption in section 5(5), Bengal Tenancy Act, must not be lost sight of. An itmam, exceeding 100 bighas in area, is presumed to be a tenure until the contrary is proved.

3. The law on the subject is contained in section 5, Bengal Tenancy Act. It is to be observed that in each case the point to decide is the object with which the tenancy was created.

4. An itmamdar who cultivates all the lands of his itmam himself or by hired labour, or by *karshai jotdars*, as distinguished from settled cultivators, is a raiyat. In the latter case such *karshai jotdars* are his under-raiyats.

5. An itmamdar who has sublet to settled raiyats is a tenure-holder.

52. As to the allowance to be made to such itmamdars as are tenure-holders, this must be left to the Assistant Settlement Officers to decide. When the itmamdar is a raiyat, his rent will of course form an asset of the taluk. When he is a tenure-holder his rent must be fixed under section 7, Bengal Tenancy Act, but in this case the rents of the raiyats subordinate to him will form the assets of the taluk.

Allowance to itmamdars.

53. Throughout this note I have made no mention of itmams which are binding on the Government, because they have been recognized at previous settlement proceedings. Their fair rents must of course be fixed under section 7, Bengal Tenancy Act, and will form the assets of the taluk to which they are subordinate.

Itmams binding on the Government.

54. Under existing orders the title itmamdar, &c., will be entered in the records, but in the case of invalid itmams it will be noted in the khewat that the itmam is not binding on the Government.

Record of rights.

55. The above remarks apply only to itmams in noabad mahals. The question of the status of itmams in permanently-settled estates is complicated by the provisions of the Sale Law, as by local custom itmams are treated as under-tenures under section 37 of Act XI of 1859.

Remarks applicable only to itmamdars in noabad mahals.

C. G. H. ALLEN,
Settlement Officer.

The 9th September 1893.

No. 223S., dated Calcutta, the 17th January 1894.

From—W. C. MACPHERSON, ESQ., Offg. Director of the Dept. of Land Records and Agriculture, Bengal,

To—The Secretary to the Board of Revenue, L. P.

As promised in paragraph 4 of my letter No. 16T., dated 9th February 1893, and paragraph 7 of my letter No. 1771, of 14th July 1893, I have the honour to address you on the subject of the principles on which rents and revenue should be settled in Chittagong district.

* * * * * * *

3. I have now to submit, for the orders of the Board, copy of letters noted on the margin, which the Settlement Officer submits (1) the "Instructions for assessment" which he proposes to issue for the guidance of the Assistant Settlement Officer subordinate to him, and (2) a Note containining a full discussion of the treatment of itmamdars and dar-itmamdars in former settlements of Chittagong.

(1) Settlement Officer's letter No. 749G.S., dated 1st September 1893, forwarded with Commissioner's letter No. 922C., dated 12th September 1893.
(2) Settlement Officer's memorandum No. 776G., dated 9th September 1893, containing his note on itmamdars and dar-itmamdars.

Rules 7 to 11, except clause (3) of rule 9, appear to me to be generally correct. It appears to be desirable that the local designation of "itmamdar," "dar-itmamdar," "tapadar," &c., should be recorded as well as the status under the Tenancy Act; I have so instructed the

Settlement Officer. It is not clear to me that clause (3) of rule 9 is a proper instruction. It would appear that a tenant of any degree might have an "eksoner raiyat;" and that it is wrong to give on this point an absolute instruction which might have the effect of degrading both the itmamdar's status and that of the tenant below him. The decision must be left to the Revenue officer's discretion in each case.

Rule 12 contains an important explanation of the meaning of the terms "expressly recognised in settlement proceedings binding against Government," and "invalid for want of authority," which are used in rules 5 to 9 of Chapter V of the Settlement Manual. Mr. Allen understands that if an itmam, subordinate to a taluk, has been recognised by Government officers in previous settlement proceedings, the rent payable by the itmamdar, and not the rents payable by the itmamdar's under-tenants, should be taken to be the assets of the taluk for the purpose of fixing the rent payable by the talukdar to Government. The question how dependent itmamdars should be treated was expressly referred for orders in connection with the Ramu assessments in my letter No. 1834T.A., dated 27th October 1892. It was decided by the Board and by His Honour the Lieutenant-Governor, as recorded on page 9 of Mr. Allen's note of 23rd January 1893, that itmamdars must in all cases be recorded, and it was further decided that a discretion must be allowed to the Revenue Officer to allow in special cases a larger share of the whole assets to be divided between the talukdar and the itmamdar than the ordinary percentage of 30.

So far as I am aware, however, no orders have been passed in the Chittagong settlement operations which authorise the Revenue Officers to take the rents payable by the holders of valid itmams as the assets of the taluk for the purpose of settlement of the rent payable by the talukdar to Government.

This subject is ably discussed in paragraphs 42 to 47 and 50 to 54 of Mr. Allen's note upon itmamdars and dar-itmamdars, which is submitted herewith. It is not clear what may be the effect (in reduction of the Government share of the assets) of a concession on the part of Government by which, in the case of itmams recognised in former settlements, the Revenue Officers shall be permitted to take the rent payable by the itmamdar to the talukdar as the basis for assessment of the rent payable by the talukdar; and before such a concession is sanctioned, it would seem to be desirable to obtain information as to

the number and rental value of the itmams which have been recorded as "valid against Government."

No. 532A., dated Calcutta, the 20th April 1894.

From—M. FINUCANE, ESQ., Offg. Secretary to the Board of Revenue, L. P.,

To—The Secretary to the Government of Bengal, Revenue Department.

I AM directed to submit, for such orders as Government may deem proper, the accompanying letter No. 223S., dated 17th January 1894 (with its enclosures), from the Director of Land Records, and to say that Mr. Stevens regrets that, owing to pressure of work connected with the Cantonment Code, he has been compelled to allow this matter with others to lie over for some time. Mr. Stevens has now carefully considered Mr. Allen's proposed instructions and the Director's observations on them, and desires me to submit the following remarks for the consideration of Government.

THE HON'BLE C. C. STEVENS.

* * * * * * *

6. The Board agree in the view taken by Mr. Allen of the meaning and effect of the terms "expressly recognised in settlement proceedings binding against Government," as used in the Settlement Manual and in section 191 of the Bengal Tenancy Act. Where an under-tenure has been expressly recognised as binding against Government by a duly authorized Revenue officer, Government cannot ignore the existence of that under-tenure now, in settling the amount of the rent or revenue payable to it by the superior tenure-holder; but where a tenure-holder has, during the currency of the settlement, without authority, created an under-tenure, it is obviously right that his action, though it may be binding against himself, should not affect the amount of rent or revenue which he would have to pay Government, supposing that he had not created the under-tenure. Sections 191 and 192 expressly guard against the rent or revenue payable to Government being endangered in estates and tenures which have not been permanently settled by the unauthorised creation of under-tenures.

The result is that where the under-tenure was expressly recognised at last settlement, the fair rent payable by the under-tenure-holder must be made the basis on which the rent payable by the tenure-holder is to be settled; but where the under-tenure was not expressly recognised, the rent payable by under-tenure-holder may legally be ignored in considering the amount of the fair rent payable by the tenure-holder

to Government, and the basis on which the latter should be settled should be the rents of the occupancy and non-occupancy raiyats, just as if the under-tenure did not exist; but this does not imply that the under-tenure can be ignored by the tenure-holder who created it, or that the under-tenure-holder can be summarily ejected. A fair rent may be settled for the under-tenure-holder on the application of the tenure-holder under section 192, notwithstanding the existence of a contract fixing the under-tenure-holder's rent, and the 30 per cent. on the assets which would go to the tenure-holder if no under-tenure existed should be divided between him and the under-tenure-holder, on such terms as may appear to be fair with reference to the contract between the parties in each case. But the Revenue officer may be given discretion by Government as landlord to allow a larger percentage than the strictly legal one for distribution between the tenure and under-tenure-holders in order to avoid hardship, even where the creation of the under-tenure was unauthorised; and the Lieutenant-Governor has already given such discretion—a step which has the Board's full concurrence.

No. 189T.R., dated Darjeeling, the 15th June 1894.

From—C. E. BUCKLAND, ESQ., Secretary to the Government of Bengal, Revenue Department,

To—The Secretary to the Board of Revenue, Land Revenue Department.

I AM directed to acknowledge the receipt of your letter No. 532A., dated the 20th April 1894, submitting, with other papers, a set of Instructions which the Settlement Officer of Chittagong proposes to issue for the guidance of his Assistants in the settlement of fair rents.

2. In paragraph 6 of your letter it is stated that "where an *itmam* or under-tenure" created by a talukdar "has been expressly recognized as binding against Government by a duly authorised revenue officer, Government cannot ignore the existence of that under-tenure now in settling the amount of the rent or revenue payable to it by the superior tenure-holder." If Government had anywhere recognised an *itmam* as binding against itself, the Board's conclusion would be correct. But Mr. C. G. H. Allen asserts that no such case exists, and the Lieutenant-Governor does not understand how it can exist, or under what circumstances Government could have admitted such a liability. No reference to such cases has therefore been made

in the Note above mentioned. Government looks on an *itmam* as binding against the talukdar who made it. He cannot destroy the tenure which he himself created; but as far as the rent at which the *itmamdar* holds is concerned, the contract cannot be binding beyond the term of settlement under which the talukdar holds. A fair rent must now be settled for the *itmamdar*, and whatever concession is made to him, by which he will pay less than a raiyat would pay for the same area, that amount must come out of the talukdar's share of the assets, and not out of the share due to Government. This, however, is subject to the general discretion given to the Settlement Officer in cases of hardship, to which the Board refer at the end of the second clause of paragraph 6 of your letter.

CHAPTER 7.

ASSESSMENTS IN THANA RAMU.

No. 169, dated Camp Eadgong, the 31st July 1892.

From—BABU JOGENDRA KUMAR BOSE, Assistant Settlement Officer, Ramu,

To—The Settlement Officer, Chittagong.

WITH reference to your No. 999G S., dated $\frac{9}{13}$th June, I have the honour to submit herewith the complete assessment proposition of whole Old Thana Ramu, in different statements for different class of lands.

2. The list A contains the assessment proposition of noabad taluks, including two temporarily-settled lakhiraj resumed taluks, the terms of which have expired, and 21 *hal* taluks resettled by Mr. Fasson during the last settlement, the terms of which will expire in March 1898.

3. The list A1 is the explanation of the increase of the former, showing to what the increase is due. From this list it will appear that in several old taluks there is no increase for increase of area, but increase is due to the enhancement of rent. Attestation of these villages and the fair rents of most of these villages were finished by my predecessor, who did not keep any account of the old area of the raiyats' jote, and hence the sum due to excess cannot be found. I have consulted the tauzi filed by the talukdars, but nothing can be made out from these, as the number of the present holding has not been marked in the tauzi, and scarcely a name of the party in actual possession at present can be found in the old tauzi.

4. In several cases the increase is both due to enhancement of rent and increase of area in the same jote. In such cases I have not shown what portion is due to increase and what to enhancement separately, as it will be very difficult, and cause delay to calculate such nice distinction in every such holding. As for

instance, I beg to solicit your attention to two taluks in village Kachapia, Nos. 126 and 127, where the present hasila area is much more than the previous hasila area, but there is scarcely a jote in which the increase of rent is due to pure enhancement or only for excess lands. .In fact the increase is due to both. As it is very difficult to calculate from each jote what portion of increase is due from excess area and what to enhancement, I have shown the total increase in one column.

5. In some taluks the revenue appears to have been decreased. It will be seen on a reference to the list that most of the taluks in which revenue has been decreased were resettled by Mr. Fasson in the last settlement, in which the talukdars were allowed a profit of 20 per cent. over the gross rental of their taluks, including collection expenses, but in the present settlement the same profit has been calculated at 30 per cent., the revenue has therefore become less. In the old time-expired taluks there are few cases in which revenue has been reduced, and the reason for such reduction has been given in the remark column.

6. In several *hal* taluks the hasila area appears to be less than the hasila area found in the last settlement, and it may be considered as a source of doubt that in a few years several lands have fallen out of cultivation, but from the enquiry I have made it has been found that in the last settlement several khila lands for which rents were fixed have been classed as hasila. To prove this I solicit your attention to item No. 16 of list C. The total lands of this ijara is in possession of the ijaradar, who has not as yet been able to make it hasila, but yet the lands were classed as hasila in the last settlement. In one case one Mufzal Miaji has deposed on oath that his lands were khila in the last settlement, but these were classed as hasila, as some rents were fixed for these lands. There are other similar instances.

I gather that the Assistant Settlement Officer suggests the possibility of lands having been left uncultivated, for the last few years, in view of the coming settlement. W. C. M.

7. The fair rents of those taluks, which have been fixed since November last according to soil rate, have been underlined with red ink.*

* They are 53 in number out of 175. W. C. M.

8. The statements A2 and A3 are the abstracts prepared from A and A1, in which the total rentals of the village have been shown in one place, showing the existing rent, rent according to soil rate, and fair rents fixed in the present operations. These statements too do not require any special explanation.

9. *List of itmams.*—These itmams were previously recognised by Government and hence recognised by me now. The fair rents of these itmams have been settled under the Tenancy Act. Though these itmams are under the paramount interest, yet they are not estates even under the liberal sense under the Tenency Act. The fair rents have, therefore, been settled under the Tenancy Act.

10. The statements B and B1 show the list of itmams, and the abstract showing the heads under which the rents of the raiyats have been increased. The same remark as in taluks apply similarly to the list of itmams in respect to increase and enhancement.

11. *Ijaras.*—No revenue is proposed for ijaras, as ijardars have no claim for resettlement after the expiration of the present terms of ijara. The existing rent being paid by the ijaradars have been shown in column 6 of statement C.

12. Fair rents of three ijaras have been fixed by my predecessor in village Tetaiya where he has held that the terms of ijaras have expired, and as the lands are in the khas possession of the ijardars, my predecessor treated them like khas mahal jotes. The statement C shows the nature of increase in raiyats' holdings.

13. *Taraf Joy Narayan Ghosal.*—The statements D and D1 relate to the portion of temporarily-settled mahal noabad taraf Joy Narayan Ghosal, which lies in 11 villages of Old Thana Ramu. No revenue is proposed for the proprietor of taraf Joy Narayan Ghosal, as he does not pay revenue for lands in each village separately, but for the entire taraf in several villages in Chittagong. The fair rents of the tenants under the mahal have been fixed under the Tenancy Act. The taluks which were previously recognised by Government have been recognised by me now.

14. *Khas jotes.*—Statements E and E1 show the list of khas jotes, with explanation for increase and decrease. The fair rents of the tenants in villages underlined with red ink were fixed according to soil rates.*

* *i.e.*, in 6 out 39 villages containing khas jotes. W. C. M.

15. The statements F and F1 show the excess lands which have been separated from the permanently-settled estates and recorded under the khas mahal. The proprietor of the parent estates were previously offered raiyati settlements, and the lands were recorded in their names, or in the names of the raiyats, as the case may be, and their fair rents were fixed. Under the recent orders of Government the proprietors of the parent estates were offered taluk settlement. Some of the proprietors have applied for taluki settlement, some have not appeared, and some have applied to record them as raiyats as already done. The proposed revenue has been calculated at the same rate as in the case of taluks.

16. I beg to solicit your instructions as to how these will be treated if the proprietors do not appear to take settlement. In my humble opinion these should also be included in the general notice which is to be issued hereafter offering settlement to the outsiders.

17. As regards the list of rasadi rentals referred to in paragraph 17 of the letter under reference, I beg to state that I do not propose any fair rent or revenue to be settled in the rasadi system. It is true that revenue of some of the taluks appear to have been much increased, but the rents of the tenants have been enhanced in a very few instances, so that the talukdars shall have little difficulty in realising their rents. No application for rasadi settlement has been made before me, and I do not see sufficient reason to make rasadi settlement, and thereby decrease Government revenue for some years.

There is a *non sequitur* somewhere. W. C. M.

18. *Your remarks on khas jotes.*—The rents of the villages Nos. 3, 7, 9, 12, 14, 21, 23, 28, 30, 41, 45, and 51 were fixed before the soil rate enquiry. In village 26 the rents were accepted by the tenants. The rents were fixed in miscellaneous cases on the application of tenants for settlement. These lands were unassessed, and hence there were no existing rent. In village 47 the fair rent is a new rent

fixed on the application of parties in miscellaneous cases after the settlement of fair rents of the village.

19. *Your remarks on Totakhali.*—The mistake was made by copyist. The correct figure is now given in the statement.

18. *Srikul.*—The figure in column 6 is 108-4-0.

25. *Garjania.*—Notice for taluki settlement was served on the proprietor of the parent estate, and though the time has expired, he has not appeared and applied for settlement. I have for the present kept the lands under khas mahal as was previously done; but I will include it in the general list, offering settlement to any one if the suggestion in paragraph 16 is approved of.

20. The serial number of items in the former list has now been changed, as the ijaras, &c., have been taken out and made into a separate statement. I beg to submit herewith a list showing the changes of items for easy reference.

21. I beg most respectfully to state that the villages noted in the margin are fearfully liable to inundation by salt water, and the talukdars are sometimes required to protect the embankments and bunds for the protection of crops. I, therefore, beg to propose that a profit of 35 per cent., including tahsil expenses, be given to them for the taluks noted against the villages. These taluks are specially exposed to salt water inundation. I beg to note in the margin the proposed revenue of the general list shown in statement A, and the revenue which would have been if they are allowed at the rate of 35 per cent. If the proposition is approved of, I beg that the figures which are calculated at 35 per cent. be substituted in the statement A.

1. Napit Khali (No 38).
2. Gomatoli (No. 43).
3. Choufaldandi (No. 45).
4. Pharuakhali (No. 48).

Nos. of items.	@,30 per cent.	@ 35 percent.
142	46-8	435-0
147	27-8	251-2
150	3,306-0	3,069-14
156	1,628-14	1,512-8
157	1,303-14	1,210-12

22. I beg to state that Government sanction may be obtained as to the principle of settlement, but not to the proposed revenue of the taluks which are liable to be changed by regular suits instituted by parties. There have been changes in the rents, and consequently in the proposed revenue, even when these statements have been prepared.

Government has already fixed 30 per cent. as the share of the talukdars. The Assistant Settlement Officer apparently means that Government cannot interfere with the *rents* settled.
W. C. M.

23. In conclusion, I beg to state that the sanction of Government may be obtained at an early date by telegram, as the early completion of the Ramu work entirely depends on this sanction.

NOTES ON THE SOIL OF VILLAGES IN OLD THANA RAMU.

General remarks.

THE tract is bounded on the north by thana Chakaria and a portion of Chittagong Hill Tracts; on the south by Rejukhal, which divides this from thana Ukhia; on the east by Bay of Bengal, Moheshkhali river and a portion of thana Chakaria. There are 50 villages included in this thana with an area of 246 square miles. The soil on the villages bordering Moheshkhali khal and Bay of Bengal are affected by salt water more

or less. The villages Napitkhali, Gomatali, Bhorvakhali and Chanfaldandi suffer most from the inundation of salt water, and though Khoruskul, Wanjarbil and other villages lie by the side of the Bay of Bengal, yet the banks being high, the salt water cannot damage the crops so much as in the villages mentioned above. The crops which are liable to be injured by salt water are protected from its action by embankments which are generally maintained by tenants, and in some cases with the co-operation of the talukdars and zamindars. The villages bordering the Chittagong Hill Tracts are hilly. There is also a range of hills which commences from the south-western side of Wanjabil, and passes through the southern portion of villages Chainda, Mithacheri South, Umkhali and Rajakul, and through Khuniapalong, Dhoapalong, Dhechuapalong and Dariadighi. The crops of these places are liable to depredation by wild animals. The villages Khurulia, Chakmarkul, Merangloa, Hytobi, Kul Fatehkhan, Srikul, Kompana, Pechadwipa and Pokkhali are free from hills, but there are hills by the side of Pechadwipa and Merangloa, though these are included in other villages. The lands of villages Idgong, Chakmarkul, Kul Fatehkhan, Merangloa, Umkhali, Khurulia and portion of Nithacheri South are the best in the whole thana. The lands of villages Bhomoriaghona, Joworia nala, Mithacheri North, Nunacheri, Hytobi, Patili-Machuakhali, Chainda, Wanjibil, Rajakul, Srikul may be considered as the next best. In other villages some portions may be found which are very fine, but the general quality is not very good. The very best lands which lie in village Idgong yield 80 aris of paddy per kani in an average year, but such lands are very few. *Rabi* crops are also grown in most of the villages. The principal *rabi* crops are tobacco, turmeric, chilly, water-melon, mustard and sugarcane. Potatoes are also cultivated in villages Kawarkho and Wanjarbil. Mustard is extensively cultivated in Idgur, Garjania and Kachapia, which being hilly are specially well adapted for the cultivation of mustard. The chief exports are turmeric, paddy, chilly, tobacco, mustard and gur. The whole Old Thana Ramu is thinly populated, particularly the villages Idgur, Garjania, Kachapia, Sonaicheri, Dariadighi, Khuniapalong, Dhechuapalong, Dhoapalong, Goaliapalong, Pechadwipa, Bhoruakhali, Gomatali, Ichakhali, Chaufaldandi, Machuakhali and Dhalichera. Machuakhali and Ultakhali are very thinly populated, and consequently there are extensive khila tracts which may be made hasila without much difficulty and expense. The population mostly consists of Muhammadans. There are a few Hindus of Pal caste in villages Idgong, Khuruskul and Rajakul. There are other Hindus of lower class, such as barbers, washermen, &c., in several villages, but those classes are mere trifle when compared with the total population. There are Mughs in villages in Wanjarbil, Khuruskul, Fatehkharkul, Srikul Hytobi, Chainda, Patili, Machuakhali. Chaufaldandi, Bhoruakhali, Dhalichera and Uttarmithacheri. Some of these Mugh are merchants and are reported to be very rich, but the generality of the class are very poor. They do not cultivate lands except in a few isolated cases. The bulk of the population except Mughs are cultivators, and most of them can store paddy sufficient for a whole year's

NOTE.—The pucka ari or basket contains 16 seers, but ordinarily 3 aris go to the maund. A yield of 80 aris to the kani is equivalent to one of 5,400 lbs. to the acre.

consumption. There is no fixed rule as to the mode of payment of rent. Some pay their rents in kinds, some in money, and some a portion in kinds and a portion in money; in fact, both landlords and tenants are bound by the agreement between them. The occupancy right is not recognised, and the raiyats consider that they cannot get any permanent right in the land, unless such right is given by their landlords in writing. They do not even seem to understand when the law is explained to them. The result is that the actual cultivators or raiyats under the itmamdars are put to troubles, as their lands are taken away when another offers a higher rate of rent for the same land, and they are therefore forced to keep their lands at a higher rate. Paddy is never weighed here, but measured by aris, which contain 10 pucka seers, but a separate ari is used in selling rice, which contains full 16 pucka seers. In hats and bazars iron weights are being extensively used as liable to less fraud.

In cold weather a great number of men go to Aracan to serve as coolies. It is said that their earning varies from Rs. 20 to Rs. 25 in two months, excluding fooding expenses, which are paid by the persons in whose service they are employed. Several men pay their rents from such earnings.

In places which are liable to inundation by salt water, coash, ashail and latoong paddy are mostly sown. It is said that these classes ripen early, and the plants are to a certain extent capable of resisting the action of salt water.

The soil map of 50 villages comprising Old Thana Ramu was made by me, and a provisional rate was accepted by me on the deposition of tenants, and then on comparing with the test-table the following rates were accepted as final in several villages. It is necessary to remark that the fair rents of most of the villages were fixed by my predecessor without the preparation of soil map, and some were fixed by me before the preparation of soil map. Only the fair rents of raiyats in eight villages were fixed by me on the principle of the soil maps.

Mode of assessment. Soil maps.

NOTE.--Please see paragraph 6 of my letter No. 1638G.S., dated the 19th instant.

Particulars of soil rates, village by village.

1. *Wanjarbil.*—In this village the following rates have been finally accepted as fair:—

	Rs. A.		Rs. A.
A	... 5 0 per kani.	F	... 2 0 per kani.
B	... 4 8 ,,	G	... 2 0 ,,
C	... 4 0 ,,	H	.. 2 0 ,,
D	... 2 0 ,,	I	... 1 8 ,,
E	... 2 12 ,,		

In chak A no land is available for test in the check statement. The land is included in the kaimi mahals, and the tenant admits the rate of Rs. 5 per kani. I, therefore, accepted it as fair. In chak B the greater portion of the land is available for the test. This land is also included in kaimi mahal. The average rate by check statement is Rs. 4-4, which is nearly equal to the rate accepted as provisionally fair. I, therefore, accept the rate of Rs. 4-8 per kani as fair finally. In chak C the greater portion of the land is available for test, and the village rate according to check statement is Rs. 4-3 per kani, which is very nearly the

same as the rate provisionally accepted as fair. I therefore, accept, the rate of Rs. 4 as fair. In chak D the rate of Rs. 3 was provisionally accepted as fair. It appears from the check statement that less than half of this land is available for test, and the average rate is Rs. 2-10. Looking into the produce, I finally accepted Rs. 2 per kani as fair. In chak E the rate of Rs 2-12 was provisionally accepted as fair, the average rate from the check statement shows the rate to be Rs. 3-3 per kani. I, therefore, finally accept the rate of Rs 2-12 as fair. In chak F the rate of Rs. 2-8 was provisionally accepted as fair. A greater portion of the land of this chak is available for the test, and the average rate is Rs. 2-5 per kani, which is lower than the provisional rate. On looking into the produce, I finally accept the rate of Rs. 2 per kani as fair. In chak G Rs. 2-4 per kani was provisionally accepted as fair. Nearly one-third of the and of this chak is available for test, and the average rate is Rs. 2-2 per kani. I finally accept the rate of Rs. 2 per kani as fair. In chak H the rate of Rs. 2-4 per kani was provisionally accepted as fair. The greater portion of the land is available for test, and the average rate is Rs. 2-3 per kani. I, therefore, accept the rate of Rs. 2 as fair finally. In chak I the provisionally accepted rate is Re. 1-8 per kani. The greater portion of the land of this chak is available for test, and the average rate is Re. 1-9 per kani. I, therefore, finally accept the rate of Re. 1-8 as fair.

2. *Khuruskul.*—In village Khuruskul the following rates have been finally accepted as fair:—

	Rs. A.		Rs. A.
A	... 5 0 per kani.	F	... 2 0 per kani.
B	... 2 8 ,,	G	... 1 12 ,,
C	... 2 8 ,,	H	... 1 8 ,,
D	... 2 0 ,,	I	... 1 4 ,,
E	... 2 12 ,,	J	... 0 12 ,,

In chak A only one kani of land is available for test, but this little land is included in an unrecognised itmam, and the rate cannot be accepted as fair for occupancy raiyats. On the other hand, the occupant of the greater portion of the chak has deposed that he pays at the rate of Rs. 5 per kani; the land is included in permanently-settled estate. I accept the provisional rates finally as fair. In chak B no land is available for test from the check statement, but from the produce it appears that the rate which has been accepted provisionally fair is somewhat high. I, therefore, finally accepted Rs. 2-8 per kani as fair. In chak C the whole land is available for test, and the average rate from the check statement is a little lower than the rate provisionally accepted as fair. This chak is not superior to chak B. I, therefore, accept the sum of Rs. 2-8 per kani as fair. In chak D the average rate is Rs. 2-7. Comparing the chak with the above chak, I accept the rate of Rs. 2 per kani as fair. There is only a single raiyat in chak E, whose rate appears from the check statement to be s. 4-12 per kani. I can, therefore, very safely accept Rs. 2-12 as fair finally. In chak F the average rate is Rs. 2-12, and a greater portion of the land is available for test. The provisional rate was found to be Rs. 2-8. I accept Rs. 2 per kani as the final fair rate. In chak G the provisional rate and average rate are nearly the same, but as this chak is a little inferior to the above chak, I accept Re. 1-12

per kani as final fair rate. In chak H no land is available for test, but comparing the land of this chak with the lands of the above chak, I accept Re. 1-8 as fair finally. In chak I the average rate and provisionally accepted rate are nearly similar, but on comparing this chak with the above chak, I accept Re. 1-4 as fair rate. The average rate of chak J appears very high. The reason is that a little portion of land, which has been separated from kaimi mahal, falls on this chak. These lands with other lands in other chaks formed a complete jote when these lands were separated. Proportionate rent was also calculated for this land, and consequently the rent of this portion has become high. A very little portion of this chak is available for test. I accept annas 12 per kani as fair finally.

* * * * * * * *

No. 1638G.S., dated Chittagong, the 19th August 1892.

From—C. G. H. Allen, Esq., Settlement Officer, Chittagong,
To—The Director of Land Records and Agriculture, Bengal.

I have the honour to submit, in original, the assessment proposition statements of Old Thana Ramu for the sanction of Government, with the Assistant Settlement Officer's report upon them. A list of the papers is given in Appendix G.

2. The Assistant Settlement Officer's settlements include—

I.—One hundred and fifty-four long-term noabad taluks. These are all the taluks in statement A, expect items 7, 8, 9, 10, 45, 46, 57, 66, 116, 124, 125, 129, 133, 135, 136, 143, 151, 153, 155, 165, and 175. The settlement of these taluks* was confirmed by Government in 1836, and expired at the latest in 1886. The term was originally 30 years, and it is open to argument whether Sir Henry Rickett's recommendation to extend the term of 30 years taluks to 50 years applied to these taluks. If it did, they expired in 1886; if not, in 1866, so the question is of no importance now.

* i.e., of the 154 taluks. W. C. M.

II.—Twenty-one short-term taluks resettled by Mr. Fasson in 1876-81. These are the items excepted from class I above. Their settlement expires in 1898.

III.—The 32 independent itmams in statement B. Their settlement was for the same term as that of the taluks in class I.

IV.—Fifty ijaras in statement C. These were settled by Mr. Fasson, and the term expires in 1898.

V.—Noabad taraf Joy Narain Ghosal (No. 34068) (statement D). The current settlement expires in 1902.

VI.—One thousand four hundred and thirty-one khas mahal jotes contained in statement E.

VII.—Twenty-four taluks to be formed from excess land separated from permanently-settled estates. These are contained in statement F.

3. It will be seen that the current settlements of the mahals in classes II, IV, and V have not yet expired. Under the orders of Government contained in their letter No. 272T.R., dated the 3rd June 1893, the fixation of fair rents by the Assistant Settlement Officer in these mahals is illegal.

Fair rents have been fixed by the Assistant Settlement Officer in these mahals according to the orders contained in paragraph 13 (*f*) of the Government letter* No. 723L.R., dated the 28th May 1891.

*Page 138 *supra*.

I request your instructions as to the course to be followed in dealing with these mahals, and recommend that the records be published with the existing rents recorded. The fair rents fixed by the Assistant Settlement Officer should not be published in the khatians, column 8 headed "Fair rent settled by the Settlement Officer" being left blank. The present revenue should be entered in the khewats.

The Chittagong form of khatian is to be found on pages 70-71 of the Survey Manual.

W. C. M.

The fair rents of raiyats of the mahals in classes II and IV should be fixed in 1897, and of noabad taraf Joy Narain Ghosal (V) in 1901, with a view to the revision of the revenue on the expiry of the current settlements.

4. The fair rents of the tenants subordinate to the talukdars in classes I and VII, the fair rents of the independent itmams in class III, and of the khas jotes in class VI, have been fixed by the Assistant Settlement Officer under the Bengal Tenancy Act, and are not subject to confirmation by the revenue authorities (Rule I, Chapter X, page 29, Settlement Manual). I solicit sanction, therefore, now to the proposed assessment of revenue on the nij-jote lands of the taluks in classes I and VII.

5. Instructions as to the assessment of these lands are contained in paragraph 11 of the Government letter† No. 723L.R., dated the 28th May 1891, and in

† Page 138 *supra*.

paragraph 10 *et seq.* of His Honour the Lieutenant Governor's note,* dated the 28th October 1891. Subsequent to the receipt of the latter instructions nij-jote lands of talukdars have been assessed, subject to the sanction of Government, at soil map rates. This method of assessment has been adopted for all the taluks in statement F, and for the taluks in statement A, with the exception of the taluks in the 21 villages named in statement I.

*Noabad Selections, Vol. VI, p. 163.

But these 21 villages contain much the larger number of the mahals. See statement A.
W. C. M.

6. The Assistant Settlement Officer informs me that the assessment of the nij-jote lands of talukdars in these 21 villages, made previous to the preparation of soil maps, were calculated from data obtained from local enquiries. The assessments in these villages are compared with the assessments calculated at soil map rates in statement I. It is for Government to decide which assessments are to be sanctioned in these villages. In villages Nos. 3, 4, 5, 6, 7, 12, 14, 15, 21, 29, 36, 37, 38, 43, 45, 46, 50, and 51, the difference between the two assessments is inconsiderable. In Nos. 10, 13, 27 and 48,† however, the difference is considerable. In these cases either the assessment at soil rates should be adopted, or further enquiry made. The Assistant Settlement Officer informs me that in column 3 the assessment on the uncultivated area at the rate of 12 annas a drone is not included.

† 48 is one of the villages in which a 25 per cent. allowance to the talukdars is proposed. See paragraph 14, and Assistant Settlement Officer's paragraph 21.
W. C. M.

7. With the exception of these cases soil rates are the basis of the proposed assessment. The Assistant Settlement Officer says nothing in his report as to the mode of preparation of his soil maps, or the method by which he arrived at the rates proposed. I have called upon him to submit a detailed report.

See page above.

8. Briefly his procedure has been to visit each village, and to fix provisional rates for lands in each part of it by enquiry from the villagers. These provisional rates were subsequently tested in office by comparing them with the average rates actually paid by occupancy raiyats for the same lands, and the rates have then been finally determined. The procedure was detailed in draft Rules* forwarded to you with this office memorandum No. 1990, dated the 15th January last.

* I have submitted copy of these rules to Government with my letter No. 1174T.A., dated 20th July 1892, and to the Board with my letter of 20th September 1892.
W. C. M.

9. As I have no personal knowledge of the tract under assessment, I fear I can give no opinion on the fairness of the rates on which the proposed assessments are based. The following table compares the previous rental of the tenants in all the mahals, of which figures are furnished by the Assistant Settlement Officer, with the rental calculated at soil map rates, and the rental fixed as fair by the Assistant Settlement Officer:—

1	2	3	4			5		
Class of mahal.	Former rental.	Cultivated and homestead area in kanis.	By soil rates.			Fixed by Assistant Settlement Officer.		
			Rental.	Rate per kani.	Rate per acre.	Rental.	Rate per kani.	Rate per acre.
	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P.	Rs. A. P.
Taluks	56,165	44,073	79,159	1 12 8	4 7 8	81,363	1 13 6	4 9 9
Independent itmams	4,044	1,808	3,794	2 1 0	5 2 6	4,387	2 6 9	6 0 10
Ijaras	7,086	7,648	9,337	1 3 6	3 0 9	9,414	1 3 8	3 1 2
Jotes	13,301	9,000	15,318	1 11 2	4 3 11	16,144	1 12 8	4 7 8
Separated excess lands	3,163	3,524	5,193	1 7 6	3 10 9	5,311	1 8 0	3 12 0
Joy Narain Ghosal...	1,139	713	1,593	2 3 8	5 9 2	1,646	2 4 11	5 12 3
Total ...	84,898	66,766	1,14,394	1 11 4	4 4 4	1,18,265	1 12 4	4 6 10

Note.—1 kani = ·4 of an acre.

It is not possible to compare the rental calculated at soil map rates with the former rental, because the area upon which the latter was paid is not known except in the case of jotes.

The former rent of these jotes, Rs. 13,301, was paid upon an area of 8,553 kanis, which gives a rate of Re. 1-8-10 per kani, or Rs. 3-14-1 per acre of cultivated and homestead land.

10. The following table shows the effect on the revenue if the proposed assessments are sanctioned:—

1	2	3	4	5	6
Class of Mahals.	Present revenue.	Proposed assessment or fair rent.	Increase.	Percentage.	
	Rs.	Rs.	Rs.		
Taluks, class I	29,700	54,557	24,857	83·7	*Note.*—The classes are those into which the mahals are grouped in my paragraph 2.
Independent itmams, class III	2,661	4,305	1,644	61·7	
Jotes, class VI	13,301	16,144	2,843	21·4	
Taluks, class VII	Nil	4,415	4,415	.....	
Total ...	45,662	79,421	33,759	73·9	

11. The following table compares the incidence of the revenue based on the proposed assessments with that of the existing revenue :—

1	2				3				4
	Incidence of existing revenue.				Incidence of revenue proposed.				
Class of Mahal.	Former cultivated and homestead area in kanis.	Existing revenue.	Incidence per kani.	Incidence per acre.	Present cultivated and homestead area.	Revenue proposed.	Incidence per kani.	Incidence per acre.	Percentage of increase.
		Rs.	Rs. A. P.	Rs. A. P.		Rs.	Rs. A. P.	Rs. A. P.	
Taluks, class I ..	33,545	29,700	0 14 2	2 3 5	41,873	54,557	1 4 10	3 4 1	47·01
Independent itmams class III	2,159	2,661	1 3 8	3 1 2	2,211	4,305	1 15 1	4 13 8	58·
Jotes, class VI .	8,553	13,301	1 8 10	3 14 1	9,000	16,144	1 12 8	4 7 8	15·4
Taluks, class VII ...	...	...	...	..	4,155	4,415	1 1 0	2 10 6	...
Total ..	44,257	45,662	1 0 6	2 9 3	57,239	79,421	1 6 6	3 8 3	36·3

In this table no account has been taken of the assessment of waste lands in the possession of the talukdars at 12 annas a drone.

12. From the above table it will be seen that the increase of cultivated and homestead area is 57,239—44,257, or 12,982 kanis, in other words cultivation has increased 29·3 per cent. Of the total increase of 73·9 per cent. shown in the table appended to paragraph 10, 33 per cent. is due to increase of cultivation, and 40·9 per cent. to enhancement of rates.

Another way of putting the sum is as follows.

The new area, viz., 57,239 kanis at the old rates would give Rs. 59,056. Therefore the difference between Rs. 79,421 and Rs. 59,056, which equals Rs. 20,365, represents enhancement. And Rs. 20,365 represents 34 5 per cent. on Rs. 59,056.

W. C. M.

13. A map of the thana has been prepared on the scale of 4″=1 mile, showing the blocks into which each village is divided, and the rates fixed. I am having a trace of this map prepared and coloured to show the soil classes, and hope to submit it within a week. I have also directed the Assistant Settlement Officer to submit a general report on the soil rates of the thana, the causes of variation in the rates, &c.

14. Some passages in the Assistant Settlement Officer's report require explanation.

In his paragraph 3 he alludes to the work done by his predecessor Babu Durga Charan Ghose. The present practice is to enter in the

khatian the former area of each holding as shown in the landlord's rent-roll, and also the number each holding bears in the rent-roll. This practice was not in force when Babu Durga Charan Ghose was at Ramu. The *hal taluks* spoken of in his paragraph 5 are short-term taluks re-settled by Mr. Fasson, which form class II in the classification of my paragraph 2 above.

The settlement of the *ijaras* mentioned in paragraph 12, items 3, 4 and 5 of statement C, appears to be illegal; but as these mahals are not yet open to re-settlement, no orders appear necessary.

The noabad kaimi mahals alluded to in paragraph 15 are estates which accepted permanent settlement in the terms of Lord Dalhousie's proclamation. I am instructing the Assistant Settlement Officer that these proprietors, to whom taluki settlement of the land separated from their estates is to be offered, are in the same position with regard to the excess lands separated from their estates, as are the noabad talukdars with respect to their taluks. On receiving the sanction of Government to the assessment proposed, the Assistant Settlement Officer will have to issue notices to these proprietors, informing them of the terms on which Government is willing to give them a taluki settlement, and inviting them to execute kabuliyats. If they refuse or neglect to do so, other arrangements will have to be made for settlement of these lands. I will discuss the question of *rasadi* rentals raised in his paragraph 17 later.

I recommend that the increased allowance mentioned in paragraph 21 of the Assistant Settlement Officer's report be sanctioned. It is the custom in this district for persons who have to maintain embankments to keep salt water from their lands to receive a deduction from their rent. The ordinary deduction in Banshkali is from Rs. 6 to Rs. 7 a drone (=6·35 acres) from a rate which may average Rs. 12 to Rs. 16 a drone.

15. The independent itmams of statement D* are tenure-holders to whom Government has from time to time given settlements upon the recusancy of their superior talukdars. These itmams are not entered in any of the Collector's land registers, but only in the khas mahal tauzi, and they are not saleable for arrears of revenue. Their fair rents have been fixed by the Assistant Settlement Officer under section 7 of the Tenancy Act, a commission of .20 per cent. on their gross rental being allowed to items 1 to 16. Items 17 to 24 were recognised in

* Should be B.
W. C. M.

the settlement proceedings of 1200 M.S. as itmams, but subsequently they were included in the Gouri Sankar taluk. This taluk has recently been bought in by Government at a sale for arrears of revenue. A commission of 15 per cent. has been allowed to these itmamdars. An appeal preferred to the Special Judge on the ground that this commission was too low has been dismissed.

The fair rents of items 25—32 do not appear to have been legally fixed under section 7 of the Tenancy Act. It does not appear, however, that injustice had been done, and I do not see how the illegality can legally be remedied.

16. The treatment of itmams subordinate to taluks require explanation. The Assistant Settlement Officer has declared all these itmams invalid, on the ground that the talukdar having himself only a temporary settlement, had no authority to create permanent under-tenures binding on Government. This is no doubt correct (Rule 6, Chapter V, Settlement Manual, page 18). What the Assistant Settlement Officer has done is to assess with rent the lands in direct possession of the itmamdars, and to enter the itmamdar's tenant as paying rent direct to the talukdar. The assessments on lands in direct possession of the itmamdars are shown in column 5 of the explanation statements A1, A3, D, and F. I am not satisfied that this treatment of itmamdars is correct, and have called on the Assistant Settlement Officer to furnish a statement showing what the fair rents of the itmamdars would have been if fixed according to the procedure laid down in the draft circular submitted to you with this office letter No. $\frac{2312}{7\text{-}15}$, dated the 7th January 1892. A separate report will be submitted on this subject.

17. The question of *rasadi* rentals was discussed in the Government letter No. 723L.R., dated the 28th May 1891. I am opposed to such a mode of fixing the revenue, because I think that if the revenue now fixed is fair, there is no reason why Government should not collect the whole of it at once.

18. The questions upon which the orders of Government are solicited are as follow:—

(1) Are the assessments on the nij-jote lands of the taluks in classes I and VII sanctioned (paragraph 4)?

(2) How are the mahals in classes II, IV and V to be treated (paragraph 3)?

(3) Is the increased allowance recommended in the Assistant Settlement Officer's paragraph 21 and my paragraph 14 sanctioned?

(4) What assessments are to be adopted for the nij-jote lands of talukdars in the 21 villages mentioned in my paragraph 6?

No. 430T., dated Darjeeling, the 21st September 1892.

From—W. C. MACPHERSON, ESQ., C.S., Offg. Director of the Department of Land Records and Agriculture, Bengal,

To—The Secretary to the Board of Revenue, Lower Provinces.

I HAVE the honour to submit, for the orders of the Board and of Government, the papers named in the margin on the subject of the assessment to rent and revenue of the 51 villages of Old Thana Ramu in Chittagong.

(1) Settlement Officer's letter No. 1638G.S., dated 19th August 1892, in original, with its enclosures.
(2) Notes on the soil of villages in Old Thana Ramu forwarded with Settlement Officer's memo. No. 1694G.S., dated 27th August 1892, in original.
(3) Letter from Babu Jogendro Kumar Bose, Assistant Settlement Officer, No. 169, dated 31st July 1892 (referred to under entry No. 16 of Appendix G. to Mr. Allen's letter No. 1638 G.S., dated 19th August 1892), in original.
(4) Map of Old Thana Ramu, on the scale of four inches to a mile, showing the rate blocks or chaks into which the villages have been divided and the rates fixed in each block or chak. The rates written in red ink are those finally fixed by the Assistant Settlement Officer. Those entered in black ink are the average rates obtained from the test forms prepared under the rules for soil maps in Chittagong sanctioned in March 1892.
Original papers should be returned.
(*a*) Page 117, *supra*.
(*b*) Page 128, *id.*
(*c*) Page 138, *id.*
(*d*) Noabad Selections, Vol. VI, p. 163.

2. The principles upon which assessment should be made were discussed, and the early orders on the subject were summarised in paragraphs 10 to 18 of Mr. Finucane's(*a*) note, submitted to the Board with his letter(*b*) No. 86T.A., dated 28th January 1891; and the Government orders on that letter were conveyed in paragraphs 11 and 12 of Mr. Buckland's letter(*c*) No. 723L.R., dated 28th May 1891. The principles and method of assessment in Chittagong were further considered by His Honour the Lieutenant-Governor in his note dated the 20th October 1891. The present report and assessment statements are now submitted for the orders of the Board and of Government with reference to paragraphs 1 to 12 of His Honour's note(*d*) and with reference to the provisions of rule 10 of Chapter XIII (page 38) and rules 1 and 3 of Chapter X (page 29) of the Settlement Manual.

3. In consideration of the assessments the first matter to be borne in mind, as pointed out by Mr. Allen in paragraph 4 of his letter, is that the revenue

authorities have no power to interfere with the rents judicially settled for the tenants subordinate to the talukdars, for the itmamdars and their tenants, for the tenants of ijaradars, and for khas mahal jotedars, except that in the case of the itmamdars and khas mahal jotedars the rents fixed as payable to Government might of course be reduced as a matter of grace if cause should be shown to the satisfaction of Government. It is stated in Mr. Finucane's diary of the 9th January 1892, copy of which has already been submitted to the Board, that the draft records of 42 villages and the final records of 12 villages in Old Thana Ramu had been published up to that time. My latest information with regard to Old Thana Ramu is that the khatians of all the villages have been published in draft under rule 33 of Chapter VI of the Government rules under the Tenancy Act (*i.e.*, under section 105 (1) of the Act), and that khatians have been finally published under rule 34 [*i.e.*, under section 105 (2)] for two villages. But at no stage have the revenue authorities power to interfere with the rents fixed for the various classes of inferior tenants as enumerated in this paragraph. All that the higher revenue authorities can do with regard to these rents is to state whether the principles followed and the results obtained are accepted and approved, or whether, subject to the provisions of the Tenancy Act, the Settlement Officers should follow different methods in fixing rents when they are dealing with other areas.

4. It was directed in paragraph 10 of His Honour the Lieutenant-Governor's note of 20th October 1891, that village statements should be prepared comparing the village assets based on actuals with those worked out from prevailing or average rates as ascertained by the Settlement Officer and recorded in soil maps and soil statements. This comparison has been made in all the statements submitted. In his notes in the remarks columns of the statements the Assistant Settlement Officer explains that the soil maps and test tables have been used to the following extent for assessment of rents:—

Statement A of assessments proposed for noabad talukdars and of the rents of their tenants.—Fair rents for tenants and fair assessments for nijjote lands held by talukdars have been fixed for, 52 out of the 175 taluks according to soil-map rates. In the case of the nijjote lands of these 52 mahals the assets have been estimated according to soil-map rates, and the assessment has been made at the rate of 70 (seventy) per cent.

Statement B of itmams.—Fair rents of tenants of itmamdars have been fixed for 16 out of 32 itmams, and apparently the assets of nijjotes in these 16 itmams have been determined according to soil-map rates.

Statement C of ijaras.—Rents of tenants of ijaradars and apparently assets of nijjot of ijaradars have been determined of 11 out for 16 ijaras according to soil-map rates.

Statement D for noabad taraf Joynarayan Ghosal.—Rents for the tenants and apparently assets of nijjote lands have been determined for 11 out of 12 mahals according to soil-map rates.

Statement E of khas jotes.—Rents for 6 out of 39 villages have been fixed at soil-map rates.

Statement F of assessments of areas separated from private estates.—Rents for 5 out of 24 mahâls where excess areas have been assessed have been fixed at soil-map rates.

5. It will be observed that the existing rents of tenants of 175 taluks shown in statement A have been increased from Rs. 56,165 to Rs. 81,363, and that the existing revenue of the talukdars, viz., Rs. 33,205, has been raised to Rs. 58,442, being at the rate of 70 per cent. of the assets, including the nijjote lands; that the existing rents of the tenants of the itmamdars, viz., Rs. 4,054, have been raised to Rs. 4,387, and that the existing rental which the itmamdars pay to Government, viz., Rs. 2,661, has been raised to Rs. 4,305 at the rate of 80 per cent. of the assets, including nijjote lands; that the existing rents of the tenants of the ijaradars, viz., Rs. 7,086, have been raised to Rs. 9,414; that the existing rents of the Government khas jotdars, viz., Rs. 13,391, have been raised to Rs. 16,145. The Settlement Officer is unable to show how much of the increase of rental fixed for tenants not paying direct to Government is due to increase of area found in their possession and how much to enhancement, but he compares in his paragraphs 11 and 12 the cultivated area and assessment at the time of the last settlement with the cultivated area and assessment of the present settlement. It appears that out of the total increase of revenue for the taluks, itmams, and jotes shown in the statement in Mr. Allen's 11th paragraph, Rs. 13,394 can be resolved into assessment of newly cultivated area, and Rs. 20,365 represents enhancement (The calculation is shown in the margin of Mr. Allen's 11th paragraph.)

6. As stated above, the revenue authorities cannot touch the rent settled for inferior tenants; and Government has already decided (in

paragraph 11 of letter No. 728L.R., dated 28th May 1891), to leave 30 per cent. of the assets to the talukdars. Before remarking upon the four questions upon which Mr. Allen solicits the orders of Government, I have only to call attention to the high average rates of rent in Chittagong, upon which Mr. Finucane commented in his diary of 10th January 1892, pages 5 and 6; and to ask whether the Board is inclined to favour more lenient terms for the itmamdars who pay direct to Government, and for the khas jotdars. The difference between 30 per cent. allowed to the talukdars and 20 per cent. allowed to the itmamdars is very considerable, and I am not aware whether there is sufficient reason for so large a difference. I should recommend an allowance of 25 per cent. to the itmamdars. In the case of the khas jotdars I would recommend that the Settlement Officer should be given discretion to reduced rents to the soil-map rates wherever he may think proper. At the rates fixed by the Assistant Settlement Officer it appears that Government has got an average enhancement of 10 annas an acre in the khas jotes (Rs. 4-7-8 less Rs. 3-14-1, the former rate—see Mr. Allen's paragraph 9). I doubt if it is necessary for Government to take so large an increase from its raiyats, though an even higher rate, viz., Rs. 4-9-9, has been allowed to the talukdars (see same paragraph).

7. Of the four questions asked in Mr. Allen's paragraph 18, I would answer questions (1) and (4) together. The assessments of nijjote lands of taluks in classes I and VII of Mr. Allen's 2nd paragraph as included in column 5 of statement A and in column 9 of statement F may be approved, with the exception that in the case of villages 10, 13, 27, and 48 further enquiry may be made, as suggested in Mr. Allen's 6th paragraph, to ascertain the cause of the considerable difference between the assessment by soil-map rates and the assessment made on the data collected before soil-maps were prepared. In the case of village 48 the assessment will also be affected by the orders passed on the 9th paragraph of this letter. It is unnecessary that Government and the Board should again be troubled to consider the assessment of the nijjote lands in these four villages, and the matter may be left to the discretion of the Settlement Officer.

8. The next question asked by the Settlement Officer is, how should the mahals in his classes II, IV and V be treated, and his recommendation on this subject is contained in his 3rd paragraph. I would recommend that the Legal Remembrancer should be consulted with regard to these mahals. The Settlement Officer's view is that the

fixing of fair rents in these mahals has been illegal, because, with reference to the decision conveyed in Government letter No. 272T.R., dated 3rd June 1892, it was improper to call upon the raiyats to consider the subject of fair rents till the penultimate year of the current settlement. The illegality of what has been done does not appear to me, however, to be so clear. It was a mistake to call upon the persons concerned to consider rents so long before the terms of the present settlements expire, but the areas having been notified for settlement and fair rents having been fixed, it will be for the Courts to decide what effect the decisions have. If, however, it be decided that the action of the Assistant Settlement Officer has been illegal in fixing fair rents in the case of these mahals, steps should be taken to exclude them from the area declared to be under settlement, as it would be unreasonable both to hold that the fair rent decisions of the Assistant Settlement Officer are illegal and also to bar the jurisdiction of the Civil Courts till 1898 and 1902 under section 111 of the Act.

9. The Settlement Officer's last question is whether an increased allowance of 35 per cent. instead of 30 per cent. may be given in the case of the four villages liable to inundation of salt water which are mentioned in his 14th paragraph and in paragraph 21 of the Assistant Settlement Officer's letter No. 169, dated 31st July 1892. I support Mr. Allen's recommendation for increasing the allowance.

10. On the understanding that Mr. Allen is correct in saying that the settlement of 154 of the taluks shown in statement A and of the 32 independent itmams shown in statement B was confirmed in 1836, it appears to be desirable that the assessments of rent and revenue for these taluks and itmams and the assessments of rents in the 1,431 khas mahal jotes should come into effect from next year, unless any reasonable expectation has been created that new assessments shall not come into effect till 1898, when the term of settlement of the greater part of the district will expire.

11. I await the further report promised in paragraph 16 of Mr. Allen's letter on the subject of the assessment of rents of the dependent itmamdars. They had their remedy by appeal to the Special Judge, and if they have not used it, Government cannot interfere and can only lay down principles for the future guidance of the Settlement Officers.

12. It may be expected that I should give an opinion as to the use of the soil-maps and test tables prepared in this circle and as to the

extent to which they have aided assessment. I have no doubt that they have been useful in assessment of nij jote lands. I feel myself unable to say, however, whether on the whole they have been worth the cost of preparation. It is clear that, if contested, they would have to be formally proved before they could be used for enhancing rents, and I am not sure that all that is required could not be got by compilation from the khatians of tables of rates for the village.

No. 1319A., dated Calcutta, the 7th November 1892.

From—C. W. Bolton, Esq., Secretary to the Board of Revenue, L.P.,

To—The Director of the Dept. of Land Records and Agriculture, Bengal.

Mr. C. C. Stevens.

With reference to your letters Nos. 430T., dated the 21st September, and 1834T.A., dated the 27th October, submitting reports of the settlement of Old Thana Ramu, I am directed to say that the Board cannot dispose of the case without further information on the following points, and to request that such information may be supplied by an early date.

2. The Board desire specially to know how the proposed settlement has affected the rents and rent-rates paid by the raiyats or actual cultivators,—to what extent those rents and rates have been increased as the result of the mode of assessment followed by the Assistant Settlement Officer. In his notes on the rates of rent adopted for the different chaks in each village, Babu Jogendra Kumar Bose explains briefly why he has accepted a particular rate instead of another, but his explanations are not such as to show whether the reasons for his action are adequate. It would appear that in the great majority of cases he was guided by the average rate yielded by all the rates of the chak, but he did not apparently consider how far such rate was fair in individual cases, regard being had to the actual rents paid and to the value of the produce. In some cases he fixed rates with reference to "the produce and general condition of the land," but it is not explained what proportion of the value of the produce the particular rate represents. The notes furnish, in fact, no details from which the fairness of his rates can be judged. The Board observe that the Settlement Officer (paragraphs 7 and 13 of his letter) has called upon him to submit a detailed report on his mode of assessment, and they desire that a copy of this report, with Mr. Allen's and your remarks, may be forwarded to them. The following among other points should receive attention. The report should furnish examples for a number of villages of the way in which the average rate has been ascertained

in particular chaks; that is, a complete list of the rates from which the average rate was obtained should be given. A dozen of these examples taken from different parts of the thana would suffice. Some examples should also be furnished of the largest enhancements of individual raiyats' rents resulting from the application of the rates accepted by the Assistant Settlement Officer. The Board desire to learn whether the effect of applying average rates has been to enhance rent very largely in some individual cases, that is, by 100, 200, and so on, per cent. It should be stated also whether in any case rents have been *lowered* to the amount which the average rate would give, when they are actually in excess of that amount. The Board understand that while the average rate has been used to raise, it has not been applied to reduce, rents. An attempt should also be made to show, with such exactitude as is possible under the circumstances, what proportion of the value of the produce the rates of rent accepted by the Assistant Settlement Officer represent. It is not necessary to do this for all the chaks of all the villages, but only for the chak of each village which contains the largest area of cultivation.

3. With regard to assessment said to be due to excess area, the Board find difficulty in ascertaining the real facts from the reports submitted. The Assistant Settlement Officer observes that he cannot always separate excess from original area, but that in almost every jote or holding enhancements have been due to both increase of the rent-rate and excess area. It would seem from the statements submitted by him, however, that he is not clear as to the meaning of excess area, and that he has assessed as such lands which are part of the raiyat's holdings as recognized by the talukdars. Thus, in statement A, and others, he shows an existing rent in the column for "assessment of excess area," and the fair rent fixed by him for the same land. If, however, rent is being already paid for the land, it is part of the raiyat's holding or a second holding, and in no sense excess area; and the Board do not understand why it is separated from the other lands held by the same tenant and treated separately. By the term "excess area" is meant land held over and above the rent-paying area settled with a raiyat, for which, therefore, he pays no rent. Any additions made to his original holding on payment of rent cannot be treated as excess area for the purpose of showing enhancement obtained through the assessment of excess areas.

4. The Board are not sure whether in another respect also there has not been a misunderstanding as to what constitutes excess area. It is

the rule that a raiyat's rent is to be regarded primarily as the rent of his entire holding, or, in other words, that he is to be treated as holding on a lump jama for all his lands, unless the landlord can prove that a distinct and defined area only out of the lands found in his possession was let out to him. Unless, then, such proof can be given by a noabad talukdar or other landlord, the raiyats must be held entitled to include within their holdings all the lands actually in their possession. It is not sufficient for the landlord to show that the lease purported to let a certain number of kanis: it must be shown that the lands made over to the tenant comprised that number of kanis, and no more. The area leased must thus be clearly defined. If it is so, and the tenant is found to hold land outside, such land is excess area and should be treated as such, unless, as pointed out in the preceding paragraph, it has already been assessed with rent by the landlord and thus become part of the holding. If, however, there was no clear boundary when the holding was originally settled, it is impossible to say what new lands have been taken in by the tenant, and no portion of the holding can be treated as excess area. (See rule 10, Chapter IV of the Settlement Manual.) Clear proof must be given that fresh land has been taken up, if it is claimed to assess on account of excess area. It should be reported whether the above principle has been observed in treating and returning lands as excess area, so far as raiyats are concerned.

5. In paragraphs 9 and 12 of the Settlement Officer's letter he furnishes a table of rent-rates fixed by the Assistant Settlement Officer, and shows what he conceives to be the percentages of enhancement due to increase of the rent-rate and to increase of cultivation respectively. He also expresses his inability to compare the rent-rates fixed by the Assistant Settlement Officer with the previous rent-rates, save in the case of jotes. It seems to the Board that the particulars furnished in the statements afford the requisite information for this comparison, and I am to enquire whether you see any objection to the following mode of calculation, statement A being taken for the purpose. Omitting the area shown as waste, the Board find that the total raiyati area under talukdars direct is 2,754*dr.* 9*k.* 6*g.*, or, say, 17,629 acres; and the existing rent previous to settlement is shown to be Rs. 56,166. The average rate of rent per acre is thus seen to be Rs. 3-3. The total rental fixed by Assistant Settlement Officer for the same area is Rs. 81,363, and this gives an average rate per acre of Rs. 4-9-10.

The settlement has, therefore, raised the average rent-rate of all classes of cultivated land from Rs. 3-3 to Rs. 4-9-10, or by 44·8 per cent. This represents the additional burden imposed generally on the cultivators of the soil for the whole of their lands, whether these include excess areas or not. I am to enquire whether there are any circumstances which in your opinion would justify such an enhancement. The area of waste has been omitted from the above calculation, because the Board are not aware whether it has been assessed to rent. If so, the rate of assessment should be mentioned.

6. Although the rents judicially settled are not subject to revision by the higher Revenue authorities, the Board consider that the whole mode of assessment in the present case and its effects on the classes concerned should be thoroughly examined, in order that steps may be taken, in such way as is practicable, to remedy anything wrong and likely to cause discontent, and that certain general principles may be adopted for the guidance of the Settlement Officers in their procedure in other parts of the district.

No. 2200G.S., dated Chittagong, the 4th January 1893.

From—C. G. H. ALLEN, ESQ., C.S., Settlement Officer,

To—The Director of Land Records and Agriculture, Bengal.

I HAVE the honour to submit the further report upon the assessment of thana Ramu called for by the Board in their letter No. 1319A., dated the 7th November 1892, copy of which was forwarded to me with your memorandum No. 2035T.A.

2. A copy of the report submitted by Babu Jogendra Kumar Bose, Assistant Settlement Officer of Ramu, with its enclosures, is forwarded herewith.

3. In his paragraph 3, Babu Jogendra Kumar Bose details the method by which he arrived at his rates, and his application of them for the purpose of fixing fair rents. So far as the rates go, I think there is every reason to believe that they are, what they claim to be, fair averages of the rates of rent actually paid. These rates were carefully scrutinized by Mr. Slack as they were prepared for each village The test forms, of which some examples form an appendix to this letter operated as an independent and automatic check. If the Board are willing to accept the Assistant Settlement Officer's rates as fair average ates, the next question which arises is whether the Assistant Settlement

Officer's procedure in utilizing these rates for the enhancement of occupancy raiyats' rents is legal or not. I am of opinion that it is illegal, because the Assistant Settlement Officer's rates are not prevailing, but average rates. As the Assistant Settlement Officer points out, there are no prevailing rates in Ramu. (In the two villages which he instances, rates have been adopted arbitrarily by the khas tahsildar for the purposes of khas mahal assessment.) The Assistant Settlement Officer's rates being average and not prevailing rates, the fact that an occupancy raiyat's rent is below the rent calculated at the Assistant Settlement Officer's average rates is not a ground of enhancement under section 30(*a*) read with section 31 of Bengal Tenancy Act, or under any other section of the Act. Section 28 therefore makes it clear that an enchancement on this ground is illegal. In my letter No. 1638G.S., dated 19th August 1892, I did not discuss this matter, because it appeared useless to do so in view of the fact that the fair rents fixed by the Assistant Settlement Officer were not liable to revision by the higher revenue authorities. I now, however, discuss the matter in compliance with paragraph 8 of the Board's letter. In the Statement A which accompanies his letter, the Assistant Settlement Officer now gives certain figures for 11 villages in his circle. Comparing these figures with those given in Statement A accompanying his assessment proposition report, which was submitted in original with my letter No. 1638G.S., dated the 18th August 1892, I have prepared the following statement to show the proportion of increase in the raiyati assets of taluks, which is due to enhancement of rates alone :—

NAME OF VILLAGE.	Existing rent previous to settlement.	Fair rent fixed by Assistant Settlement Officer.	Increase due to settlement, column 3 —column 2.	Increase due to pure enhancement.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1. Wanjarbil	240	298	58	Nil.
2. Khuruskul	2,946	4,930	1,984	49
11. Chakmarkul	2,074	2,976	902	3
12. Nunacheri	1,503	1,551	48	1
16. Fatekhankul	1,680	2,410	730	2
17. Rajarkul	1,354	2,520	166	15
26. Kachapia	2,758	5,224	2,466	2
28. Dhechuapalong	236	242	6	1
33. Idghar	9	9	Nil	Nil
35. Bhomariaghona	1,006	1,078	72	Nil
43. Gomatali	354	370	16	Nil
Total ...	14,160	21,608	7,448	73

In these 11 villages therefore the percentage of increase due to pure enhancement of rates is only 0·5.

To show the proportion of the area under settlement for which figures are now submitted, I note that the total increase in the taluki rent-roll due to the settlement is Rs. 81,364—56,165, or Rs. 25,198. In order to arrive at the figures given in the Statement A accompanying his report now submitted, the Assistant Settlement Officer has, as he explains in paragraph 7 of his report, made a detailed enquiry into the cause of increase of the rent of each raiyat in the 11 villages whose fair rent, as now fixed, exceeds his previously existing rent. I have now directed the kanungo, who is in temporary charge of the circle, to make such an enquiry and submit similar figures for the remaining villages of the circle which contain noabad lands. This enquiry will take time, and I ask therefore that orders with reference to these enhancements may be passed upon the basis of the figures now submitted. I have stated above my reason for believing these enhancements to be illegal. If this view is accepted, I propose that the sum due to these illegal enhancements may be deducted from the raiyati assets of the taluks. In making this proposal I do not forget that what Government relinquishes the talukdars, if they abide by our jamabandi, will gain, inasmuch as the fair rent fixed by the Assistant Settlement Officer will be payable by the raiyat to the talukdar, whether the whole or a portion of it only is taken as assets of the taluk for the purpose of revenue assessment; but I believe that the course now proposed is the only equitable one under the circumstances. If this principle be approved, it will save time and correspondence if the duty of giving effect to it in detail is left to the Settlement Officer.

4. I now proceed to deal with the several points raised in paragraph 2 of the Board's letter. The Board call for a complete list of the rates from which the average rate in several villages was obtained. I submit the test forms of 12 villages in an appendix to this report. These statements will be found exceedingly cumbersome. I select the test form of No. 1, mauza Wanjarbil, for criticism. Chak A contains only three plots with an area of 9*k*. 18*g*. 1*c*., or about 4 acres, of which the Assistant Settlement Officer has not been able to ascertain the separate rent, probably because a lump rent is paid for this along with other lands of the same holding contained in a different chak. The area being permanently settled, the Assistant Settlement Officer has accepted the rate of Rs. 5 a kani, or Rs. 12-8 an acre, without further enquiry. The lands of Chak B, for which the

Assistant Settlement Officer has adopted the rate of Rs. 4-8 a kani, or Rs. 11-4 an acre, are also all permanently settled. The total area of the chak is 9*dr.* 1*k.* 9*g.* 3*c.*, or about 57 acres, of which the rates of rent actually paid for 7*dr.* 1*k.* 1*g.*, or 44½ acres, have been calculated. The balance is either held by non-occupancy raiyats or by tenure-holders, or with other lands at lump rentals, as rates are only calculated for the holdings of occupancy raiyats, which comprise lands of one chak only. The rates calculated vary from Re. 1-10 to Rs. 38-12 a kani, or from Rs. 3-7 to Rs. 96-14 an acre. The latter figure is in all probability an error, due to the present survey not corresponding with the former one, according to which the land was leased. The error might occur in this way: if a holding, the rent of which is Rs. 100, contains 10 acres, of which ½ acre is noabad and the rest permanently-settled land, the two portions of the holding will be recorded in two separate khatians, rent of the noabad portion being Rs. 5 and of the permanently-settled Rs. 95. If by some error 7 acres is now measured as noabad and 3 acres permanently-settled, and rates are calculated accordingly, the rate of the noabad portion will appear to be 11 annas 5 pies, and of the permanently-settled portion Rs. 31-10-8.

Fifty different rates are paid for lands in this chak, and only 6*k.* 14*g.* 1*c.*, or 2½ acres, pay rent at the rate of Rs. 4-8. The average rate paid for the 44½ acres for which rates have been calculated is, however, Rs. 4-4. Similarly, Chak C, of which the rate is Rs. 4 a kani, or Rs. 10 an acre, contains 1*dr.* 14*k.* 2*g.* 3*c.*, or 12 acres of cultivated land, of which rates are calculated for 7*k.* 18*g.* 1*c.*, or 3 acres. The rates are Rs. 2-3, Rs. 2-6, Rs. 4-10, Rs. 5-5 a kani, or Rs. 5-7-6, Rs. 5-15, Rs. 11-9, Rs. 13-4-6 an acre, the average rate being Rs. 4-3 a kani or Rs. 10-7-6, an acre. The Assistant Settlement Officer has adopted the rate of Rs. 10 an acre as fair. To economize space, I give a similar abstract of the remaining chaks in tabular form:—

1	2	3	4	5	6	7	8	9
Chak letter.	Rate per acre originally adopted.	Cultivated acre of chak in area.	Area of which rates have been calculated.	Number of different rates.	Lowest rate per acre.	Highest rate.	Average rate.	Rate finally selected.
	Rs. A. P.				Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
D ...	7 8 0	85	38	35	1 11 6	450 0 0	6 9 0	5 0 0
E ...	6 14 0	4	1½	2	7 15 6	8 2 0	7 15 6	6 14 0
F ...	6 4 0	260	149	59	1 6 6	96 14 0	5 12 6	5 0 0
G ...	5 10 0	111	38	31	1 9 6	32 5 6	5 5 0	5 0 0
H ...	5 0 0	130	101	50	1 1 6	34 3 6	5 7 6	5 0 0
I ...	3 12 0	214	165	64	0 15 0	145 5 0	3 14 6	3 12 0

Thus in this village in 540 acres, of which rates have been separately calculated, there are no less than 295 rates.

5. The Board next ask for some examples of the largest enhancement of individual raiyats' rents resulting from the application of the rates accepted by the Assistant Settlement Officer. I directed the Assistant Settlement Officer to submit an extract from Chittagong Form No. 10 (list of raiyats) of the entries relating to all raiyats whose fair rents fixed by the Assistant Settlement Officer are double or more than double the previous rent. The Assistant Settlement Officer has submitted a list of tenants whose rents have been largely increased, but does not report whether the increase is due to the application of his rates or not. I have called upon him for further report in the matter.

6. It appears from paragraph 8 of the Assistant Settlement Officer's letter that no rents have been lowered merely because they exceed the sum calculated at the soil map rates.

7. The Board next ask what proportion of the value of the produce the rates of rent accepted by the Assistant Settlement Officer represent. the Assistant Settlement Officer submits figures with regard to 12 villages in the list C accompanying his letter. I doubt whether the figures given are of much value. They are deduced from the assertions of villagers who have every object in concealing the truth. The highest proportion of rent to estimated produce occurs in Gomatali, where it is stated to be as 9 is to 50. The estimates of 6¼ maunds to the kani is a low one, and it will be seen from his list A that no enhancement of rents has taken place in this village.

8. The Board's paragraph 3. I think the Board have misunderstood the statements previously submitted, which were far from clear. In the explanation sheet (A1), submitted with my letter No. 1638, dated 18th August 1892, column 3 (*a*), which is headed existing rent, does not contain the existing rent of the excess area, but the existing rent of the holding. Thus, in the taluk bearing serial No. 1 in this explanation list, the original rent of the raiyati area was Rs. 37-12-9. The rent was, however, increased under section 52, Bengal Tenancy Act, because the raiyats were proved to be holding more land than that for which they paid rent, and the new rental fixed for the entire holdings was Rs. 68. The statement would have been clear if the Assistant Settlement Officer had omitted the first sub-columns of columns 2 and 3, and also column 6. The actual increase of rent due to increase of area is Rs. 68, less Rs. 37-12-9, or Rs. 30-3-3.

9. The Assistant Settlement Officer has replied to the Board's paragraph 4 in paragraph 10 of his letter. The explanation is not very clear. I have tried a considerable number of such cases, and have had no difficulty in the matter. If there is real excess area, I have always found that the tenant admits that he has brought fresh land into cultivation. The boundaries given in the raiyats' pattas are seldom sufficiently definite to enable a court to decide from them whether land outside them has been brought under cultivation. When the tenant admits that he has taken up fresh land, there can be no objection to increasing his rent. Although the Assistant Settlement Officer's explanation is not very clear, we may presume, I think, that he has followed the correct principle, and has only assessed as excess area lands held by raiyats in excess of those for which they pay rent.

10. In paragraph 5 of their letter, the Board propose a method of comparing the rent rates fixed by the Assistant Settlement Officer with the previous rent rates. This method appears to be open to one main objection.

The sum of Rs. 56,166 shown as existing raiyati rental, does not include the rent of itmamdar's nijdakhal lands. By the method of assessing itmams which was in force in Ramu, the rent paid by the itmamdar to the talukdar previous to the settlement was ignored, the rents paid by the itmamdars' tenants to them were recorded, and have been included in this column; but no rents of the lands cultivated by itmamdars themselves have been recorded or entered. The Assistant Settlement Officer has now fixed the sum of Rs. 14,121 (column 5 of explanation sheet A) as the fair rent of these itmamdars' nijdakhal lands. In order therefore to compare the rates in existence before the settlement with those created by it, this sum should be deducted from the total of Rs. 81,363 fixed by the Assistant Settlement Officer as fair rent. This leaves a sum of Rs. 67,242, which, assuming that it is assessed on the area of 17,629 acres, gives a rate of Rs. 3-11, or increase of 15·6 per cent. on the former rate. Considering the rapidity with which fresh lands are being brought under cultivation in Ramu, I do not think this increase is exorbitant or at all likely to cause discontent. The usual manner of leasing lands in Chittagong is to lease a specific area within boundaries, comprising both cultivated and uncultivated lands. The rent is fixed upon the cultivated area only, and the lease contains a provision that, if the uncultivated portion is brought under the plough, rent will be fixed upon it at the

same rate as is paid for the originally cultivated area. Owing to the present high price of rice, waste lands are being brought under the plough to a very large extent, and it is not inequitable therefore that these lands should be assessed to rent when a general survey and re-assessment is being made.

11. Waste lands do not pay rent as a rule, but tanks and cultivable areas are occasionally assessed with rent.

12. In conclusion I ask that the Assessment Proposition Statements may now be submitted to Government. I also ask for orders on paragraph 3 of this letter.

No. 280, dated Camp Idgaon, the 11th December 1892.

From—Babu Jogendra Kumar Bose, Assistant Settlement Officer, Ramu,

To—The Settlement Officer, Chittagong.

With reference to your memorandum No. 1964G.S., dated 11th—12th November 1892, forwarding copy of Board's remarks on my Assessment Proposition Statement, I have the honour to state as follows.

2. The soil map enquiry was made in every village in Old Thana Ramu, but the fair rent decision was passed in accordance with the result of such enquiry in only seven villages noted in the margin. The fair rent decisions of other villages were passed previous to the receipt of instruction about the soil rate system. In 35 villages the fair rent decisions were passed by my predecessor. In passing these decisions my predecessor left out the taluks which were resettled by Mr. Fasson in 1878, but these were done by me subsequently under the orders of your predecessor.

1. Wanjarbhil.
2. Khuruskul.
3. Chakmarkul.
4. Rajakul.
5. Fatehkhankul.
6. Garjania.
7. Kachapia.

3. The following method was adopted in preparation of soil maps.

Before my arrival in a village, previous intimation was given to the villagers through peons and chaukidars to inform the tenants to accompany me to the field on a specified date, and the enquiry was conducted in their presence. Each chak was divided according to the quality of land: this was done as pointed out by the tenants who accompanied me to the field. After dividing the village into such chaks, the rate of each chak was determined from the *bonâ-fide* raiyats who have got lands in the chaks. In Old Thana Ramu there is no prevailing rate in any village, except in two, where there are only khas mahal lands; but enquiry was made as to the generality of rate paid by the tenants in each chak. In several cases it was found that some individual tenants paid exceptional high rate of rent, though these lands are not in any way superior to the other lands of the chaks. These plots were marked separately, so that they may not affect the rate of other

lands in the chak. I may here cite one instance particularly which was enquired into by your predecessor and the Director in village Wanjarbhil during the Director's last visit at Cox's Bazar. In fact, I have never taken any rate which has the effect of increasing the average rate of a chak unduly. The rate of each chak found by enquiry was accepted as provisionally fair, pending the check to be made with the average rate of each chak according to the test-table of such chaks. After comparing such rate of enquiry with the average rate and with the produce of each chak, the fair rate was fixed. The individual cases where the enhancement or increase was found substantial were again enquired into, and if there had been no sufficient ground on the part of the tenants to hold their rents at the existing rent, I finally enhanced their rents according to the fair rate ascertained after comparing with average rate and produce of each chak. I further beg to state that the provisional fair rate was in several cases reduced after comparing with the average rate and produce of the soil, but in no case enhanced. It will therefore be seen that every consideration was made for the raiyats at the same time. I have not in any instance made any undue concession to them so as to cause loss to Government.

1. Wanjarbil.
2. Khuruskul.
3. Chakmarkul.
4. Nunachery.
5. Fatch Khanka.
6. Rujakul.
7. Kachapia.
8. Dhechua Palong.
10. Idghar.
11. Bhomaria Ghona.
12. Gumatali.

(There is no nonabad taluk in this village.)

4. I beg to submit herewith copies of the test-tables of the marginally-noted 12 villages under your orders conveyed in your letter under reply. I beg to submit the following brief explanation for the rates of each chak in village Kachapia:—

(*a*) *Chak A.*—The lands of this village are mostly in possession of itmamdars who mostly lease to eksona raiyats whose names have not been recorded. The itmamdars themselves deposed that the lands might be leased to jamai raiyats (raiyats at fixed rates) at Rs. 2-8 per kani, but there is no jamai raiyat in this chak, and the lands are usually leased to eksona raiyats at Rs. 3 to Rs. 4 per kani These eksona raiyats, though settled raiyats under the Act, do not enforce their claims, and mostly give up their lands after one year; and if they intend to cultivate the same land another year, they are to make fresh agreement with their landlords. The average yield per kani is 35 aris of paddy or 8¾ maunds, besides paddy, fine crop of tobacoo and chilly, &c., are grown in this chak. Taking Rs. 25 per 100 aris of paddy, which is the usual price here in an average year, the price of paddy produced in a kani is Rs. 8-12, and considering the yield of tobacco even at the rate of three maunds per kani, the price of tobacco alone is about Rs 15, taking a favourable rate of Rs. 5 per maund, so that the actual yield per kani is Rs. 23-12. I have taken the fair rate of this chak at Rs. 2 per kani, or about one-twelfth of the actual produce, and I believe the rate of rent is not at all high. The reason that the existing rent is very low is that the lands were leased by the talukdars to itmamdars or middlemen where the lands were khila, but were classed as hasila as the lands were fit for cultivation. These itmamdars have now been recorded as raiyats, as their itmams were created by the talukdars without authority, and the fair raiyati rents have been fixed for them, and so the enhancement appears to be striking.

(*b*) In Chak B there is only a little bit of 11 gandas of land available for test. The reason is that the tenants have got other lands in their holdings which lie in different chaks. The yield per kani of paddy is the same in this chak as in Chak A, but the produce of poundi is not so satisfactory as in that chak. The eksona raiyats acknowledge that they pay at the rate varying from Rs 2-8 to Rs. 3 per kani. I provisionally accepted rate of Rs. 2 per kani as fair, but subsequently reduced the rate to Re. 1-12 per kani

(*c*) *Chak C.*—A large portion of land is included in this chak. The provisional rate of Re. 1-12 was accepted from the depositions of the tenants who have got lands in this chak. From the test-table it will also be seen that the rates of some of the tenants are high These are in fact the jamai raiyats (recorded as settled raiyats) whose rates may be taken as standard I have taken Re. 1-8 as fair per kani. The yield of paddy per kani is 30 aris (7½ pucka maunds). Poundi is also grown, but not so successfully as in Chak A. I also beg to point out that every possible allowance is made in accepting the produce per kani for the depredation of wild animals.

(*d*) *Chak D.*—There are some *bond-fide* settled raiyats in this chak. These raiyats hold their lands under ijaras Nos. 1211 and 1212, settled by Mr. Fasson, but still there are itmamdars who hold their lands under time-expired taluks Rustoom Ali and Panchcouri Kola.

These itmamdars have been recorded as settled raiyats, and their rents have the effect of lowering the average rate of the whole chak. It will be seen on a reference to the test table that the several tenants pay rents at a rate which is equal or higher than the rate accepted by me as finally fair. These are in fact the occupancy raiyats under the ijara. In some cases, however, it will be seen that the rates are ridiculously high. These are mostly homestead lands, but the khilla portions of which have been separated. I beg to solicit your attention to column 51, where the rate has been shown to be Rs. 202-8 per kani. The fact is that the tenant is in possession of some lands as homestead; but in the present survey the lands which are used as yards for storing paddy, tanks which are based along with baribhita, and other similar portions have been recorded as khila, but only the place occupied by the house is measured as *bari*. The *bari* is only shown in the test-table, and hence the rate appears to be very high.

(*e*) In other chaks I have accepted 12 annas as the fair rate of hasila lands. This was the fair rate of last settlement (Mr. Fasson's settlement) for cultivable khila lands as shown by me in paragraph 6 of my letter No. 169, dated 31st July 1892. In the concluding portion of that paragraph the name of Mofzal Miagi is mentioned. This Mofzal Miagi is a man of this village, and the lands for which his deposition was taken lie in this village. Under the circumstances I believe the rate now fixed for these lands is lower than even the rate fixed by the late Settlement Officer, Mr. Fasson, inasmuch as this rate was found by him for khila lands, but I have fixed the same rate for hasila lands. The khila lands of this village are leased at a rate varying from Rs. 8 to Rs. 12 per drone, or annas 8 to 12 per kani, but I have fixed the fair rate at annas 4 per kani. I

have particularly satisfied myself that the rate is very favourable, as some of the tenants offered themselves Rs. 6, and have taken settlement of some khila lands in most of the localities (within the hills, where much depredation to crops is apprehended from wild animals) at this rate.

5. I further beg to submit that special enquiries with regard to the tenants whose rents appeared to have been enhanced substantially were made. The copies of the depositions of some of the tenants are herewith annexed for perusal. I beg to submit the following note with reference to the deposition of each tenant:—

(1) *Petagazi.*—This is an itmamdar created by the talukdar, but as his itmam (under-tenure) is not recognized in the previous settlement, he is now recorded as a settled raiyat. The existing itmami rent being paid by him is Rs 21-10 for 1½ drones of land. In the present survey 1 drone 15 kanis of land has been found in his possession. According to provisional rate found by soil map enquiry, the rent of this man was Rs. 54, but according to the final rate accepted as fair, this rent was reduced to Rs. 46-6. According to his own statement the raiyati rate is Rs. 2 to Rs. 2-8 per kani. The rate fixed for him is therefore rather too low.

(2) *Dolagazi.*—This man is also an itmamdar like the former. He himself deposes that his land is similar in quality with the land of Wajuddin, who leases at Rs. 3 to Rs. 3-8 per kani; but subsequently he says that his land is a little inferior. Rupees 20 was formerly calculated as his fair rent according to provisional rate of enquiry, but it has been finally reduced to Rs. 16, the rate being only Rs. 2 per kani.

(3) *Wajuddin.*—This man was paying Rs. 25 6 for an itmam of 1 drone 8 kanis. He acknowledges that he took a patta for 1½ drones, and then gradually increased the area of his holding. At present the area is 4 drones 3 kanis. He himself deposes that he leased some lands to the raiyats at the rate of 16 aris of paddy per kani, the price of which in an average year is Rs. 3-4. The rent calculated for his land at the provisional rate was Rs. 142-6, but it has been reduced to Rs. 113, calculating at the rate finally accepted as fair.

(4) *Abdul Jalil.*—This man is a raiyat under the ijara. He had 4 drones 1 kani of khila lands, for which he pays Rs. 43-3. The land has now become hashila. He himself deposes that khas mahal lands in this chak are leased from Re. 1 to Re. 1-8 per kani. I therefore fixed the rent of the jote at Rs. 82-14, which has been calculated at the finally accepted rate. I believe this rate is not high for 4 drones 9 kanis of lands, which has now been found in his possession.

(5) *Alimuddin.*—This man was paying Rs. 34-9-9 for about 2 drones of land, but at present he has got 6 drones in his possession, for which Rs. 71-12 is fixed as fair rent, though Rs. 96 was calculated at the provisional rate. He himself admits that the lands may be leased at Rs. 1-12 or Rs. 2 per kani, but at the same time objects that he will not be able to pay rent at such high rate.

6. Such enquiries have been made in every village, and in case where there was found no sufficient ground for not enhancing the rents I have acted according to the finally accepted fair rate.

7. I beg to submit the list A showing the nature of increase in rent in several taluks in villages mentioned against paragraph 4 of this letter. This list has been prepared after much difficulty, as in several cases the rent of a single tenant appeared to have increased from two or three causes. This result has been arrived at by calculating the rents of individuals holdings where the rents have been increased. I beg to explain here that the increase of existing rent in column 5 is due to the rents of the unrecognised itmamdars having been fixed at the rate paid by raiyats. On a reference to column 3 of this list it will be seen that the percentage of pure enhancement of rent in case of *bonâ-fide* raiyats is very small when compared with the total increase of existing rent Such rent has been enhanced in very rare cases. But the greater proportion of increase is due to the spread of cultivation.

8. The village Kachapia has the largest increase in this circle, and I have for this reason explained in detail the nature of increase in the village. The same principle has been followed in other villages. I beg further to add that the final fair rates of the marginally noted villages were suggested and approved of by your predecessor in his letter No. 2920G.S., dated 31st March 1892, and on the remarks on the test-tables of last six villages received by me on the 31st March 1892, without number and date. I beg to submit herewith a list B as called for by the Board showing a dozen cases of individual raiyats whose rents have been increased very largely, showing in each case the reason for such large increase. I further beg to state that in no case has the existing rent of a tenant been lowered to the amount which the average rate would give, when they are actually in excess of that amount. But previous to the system of soil-rate enquiry, rents of some individual raiyats were lowered on account of decrease of area, which has been in some cases cut away by the rivers. I also beg to submit herewith a list C showing produce of crops in some chaks in several villages, showing also the price of such crops as far as I have gathered in the course of my soil map enquiry, and enquiry in the preparation of village notes.

1. Kachapia.
2. Garjania.
3. Fatehkhankul.
4. Rajukul.
5. Jhilwanja.
6. Chakmarkul.
7. Khuruskul.

9. With reference to Board's paragraphs 3 and 4, regarding the assessment of excess lands, I beg to state that the statements F and F_1 show the fair rents of the lands which have been separated as excess from the permanently-settled estates, but not from individual jotes. In fact, no land has been separated from individual jotes. The lands which have been separated from the permanently-settled estates as excess have been recorded under the khas mahal in the name of the raiyats who were in possession of these lands. Column 3, explanation sheets A_1, B_1, C_1, D_1, &c., does not mean the assessment in the excess area of individual jotes separated from their original holdings, but merely an explanation showing the increase due to increase of area in the raiyats' holdings.

10. With reference to the concluding portion of paragraph 4 of Board's remarks, I have the honour to state that, generally speaking, the assessment in the excess area of a raiyat's holding has been made on the principle explained by the Board; and in cases where there is no fixed boundary, and the tenants

could not show any fixed boundary, an allowance of 10 per cent. was given for the difference in the system of measurement. But in the assessment of khas mahal jotes no such allowance was made, except in cases of insignificant increase, as by measurement it has been found that there is no difference in the system of measurement except what is due to second measurement.

11. I beg to submit below a comparison of the fair rents fixed now with the former rental of the raiyats. The previous area shown in column 3 has been taken from the zamindar's tauzi, but I hesitate to accept them as correct, as in many cases the zamindars have given their tauzis without classification of hasila and *khila*. The total area of land occupied by a tenant has been classed as *hasila*, though it has been found in some cases that the tenant has also *khila* lands in the jote:—

1	2	3	4		5	6	7	
CLASS OF MAHAL (NOABAD).	Former rental.	Former hasila in kanis.	FORMER RATE.		Present rental.	Present hasila area in kanis.	PRESENT RATE.	
			Per kani.	Per acre.			Per kani.	Per acre.
	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs.	Rs. A. P.	Rs. A. P.
I.—Taluks	56,165	28,993	1 15 0	4 13 6	81,363	44,073	1 13 6	4 9 9
II.—Independent itmams	4,044	1,282	3 2 6	7 15 4	4,387	1,808	2 6 9	6 0 10
III.—Ijaras ...	7,086	8,248	0 13 11	2 2 8	9,114	7,648	1 3 8	3 1 2
IV.—Taraf Joy Narain Ghosal	1,139	756	1 8 1	3 12 8	1,646	713	2 4 11	5 12 3
V.—Khas jotes	13,301	8,553	1 8 10	3 14 10	16,144	9,060	1 12 8	4 7 8
VI.—Excess lands separated from permanently-settled estates	...	...	...	.	5,311	3,524	1 8 0	3 12 0

12. The comparison made by the Board in paragraph 5 of their letter under reference is not the true state of facts, inasmuch as the existing rents are not being paid by the tenants for the area shown in their letter. Again, the existing rents of the invalid itmamdars have not been recorded, but the existing rents of the portions which have been recorded in the names of their raiyats who have been directly recorded under the talukdars have only been shown, so that the areas in the nijdakhal of the itmamdars for which there is no existing rent are to be deducted from the total area shown in the zamindar's tauzi. As, for instance, a talukdar has shown in his tauzi an area of 20 drones, 10 of which he has leased to the raiyats, and 10 drones, are included in an invalid itmam, 5 drones of which are in possession of his (itmamdar's) raiyats, and 5 drones in his own possession. Now, the existing rents of 10 drones which the talukdar has leased to his raiyats, and the existing rents of 5 drones which the itmamdar has leased to his raiyats, have been shown as total existing rents, so that the rate is to be calculated from 15 drones, and not from the whole 20 drones. In the above statement I have taken out the lands which have been recorded in nijdakhal of the invalid itmamdars, and also the *khila* lands found in the talukdar's tauzis (as far as it could be found), and made the comparison from which it will be seen that the average rate per kani in the present settlement is less

than the existing average rate. It may, however, be questioned as to how the average rate is reduced, where there is undoubtedly pure enhancement at least in some cases. I beg to submit in reply that the increases in several cases have not been at the same rate at which they were formerly paying rent, and the rents of the new lands have been fixed at a lower rate than the former rate. This will also show that every consideration was made on behalf of the tenants. The result of the comparison is the same in class II. As regards classes III and V (ijaras and khas jotes), I repeat what I previously said, that the lands previously classed as *kasila* were in fact *khila*. I have given several examples on the subject in my latter No. 163, dated 31st July 1892.

13. I beg also to state that the tenants of the marginally-noted ten villages appealed against my and my predecessors', decision of fair rents, but their appeals have been dismissed by the Special Judge, and the rents fixed by me were considered fair by him except in the case of village Ichakhali, where the rate of profit allowed to itmamdars (recognised under tenure-holders) was modified.

1. Idgaon.
2. Machuakhali.
3. Palih Machuakhali.
4. Thalichera.
5. Bharnukhali.
6. Chaufal dandi.
7. Jhilwanja.
8. Pakkhali.
9. Tetaiya.
10. Totakkhali.

14. I beg to submit an extract from the raiyati list of the entries relating to all raiyats whose fair rents are double or more than double the existing rent, and also a list of tenants whose rents have been reduced.

No. 16A, dated Calcutta, the 5th January 1893.

From—C. W. BOLTON, ESQ., Secretary to the Board of Revenue, L. P.,

To—The Director of the Dept. of Land Records and Agriculture, Bengal.

IN continuation of my letter No. 1319A, dated the 7th November last, relating to the settlement of Old Thana Ramu in Chittagong, I am directed to say that the Board are laying the case before the Government, with their remarks and recommendations, but that they desire to have further information on the following points by an early date.

MR. C. C. STEVENS.

2. It will be observed from the correspondence relating to the treatment of dependent itmams, ending with the Government letter,* No. 1719—667L.R., dated the 10th August 1885, in Volume IV of the Selections from the correspondence relating to Noabad lands, that reference was made to cultivators of a nomadic class, who did not hold fixed quantities of land on a rent payable from year to year, but took up land for a time only according to the inducement afforded by the state of the rice market. The Government agreed that such cultivators should not be recognized as statutory raiyats and have their rents recorded in the jamabandi. The Board find no allusion to this class of cultivators in the present reports, and they desire to know how they have been dealt with.

* Noabad Selections, Vol. IV, p. 402.

3. Of the independent itmams, Nos. 17 to 24 are reported to be included in taluk Gouri Sunker, which has been bought in by Government at a sale for arrears of revenue. The Government is apparently at liberty to declare these tenures void, but the right has not been exercised, and fair rents have been fixed for the itmams. A commission of 15 per cent. has been allowed to the itmamdars, and the order has been upheld by the Special Judge on appeal. It is not clear, however, whether the itmams have been treated as dependent or independent. Taluk Gouri Sunker having been purchased by Government, it would seem that the lands have ceased to form a taluk, and that these itmams should, therefore, be regarded as independent. If they are not, they should be treated in the same manner as the dependent itmams of private taluks. The matter should be reported on. I am also to enquire whether, in the Settlement Officer's opinion and your own, the commission of 15 per cent. allowed to the itmamdars is adequate. The percentage seems small.

4 The local officers appear not to have studied the correspondence which passed in Mr. Fasson's settlement relating to the formation of the ijaras or farms, and which will be found on pages 83 to 108 of Volume III of the Selections. It will be seen that Mr. Fasson was instructed to grant these farming leases, as far as possible, to the holders of adjacent taluks, "who might hope to have them added to their taluks at the resettlement of 1898, if they have in the meanwhile dealt well with the raiyats and the land" (page 86), and that he actually carried out those orders to a very large extent (page 100). If, therefore, a pledge was actually given to the farmers, and they have since dealt well with the raiyats and the land, and are now willing to have the lands added to their taluks, it would seem that amalgamation should be made. The Settlement Officer should report on the matter.

5. It appears that for three farms (*ijaras*) in village Tetaiya, Babu Durga Charan Ghose not only fixed fair rents, but also treated the holders as in khas possession of the lands and proposed to settle the latter with them as jotes. The Board desire to know whether there was any special reason to justify this procedure. Unless the terms of the leases could be held to have expired, a resettlement was premature; and, in any case, the farmers do not appear to have had any right to retain the lands as jotes in their own occupation.

6. With regard to the temporarily-settled lands attached to taraf Joynarain Ghosal, the Assistant Settlement Officer states that they are

found in 11 villages, but 12 villages are shown in statement D. The lands appear to have been hitherto held as taluks in all the villages. The Assistant Settlement Officer says, however, that the taluks in six villages have been found to be not binding on the Government, and have been declared void so far as the Government is concerned. The grounds for this treatment of the lands should be stated. The remark that no revenue has been proposed for them, because the proprietor "does not pay revenue for lands in each village separately, but for the entire taraf in several villages of Chittagong," should also be explained. It is not clear whether revenue is to be hereafter fixed, or whether the lands are to remain free of assessment.

No. 16T., dated Camp Chandbally, the 9th February 1893.

From—W. C. Macpherson, Esq., Offg. Director of Land Records and Agriculture, Bengal,

To—The Secretary to the Board of Revenue, L. P.

In your letters Nos. 1319A, dated 7th November 1892, and 16A, dated 5th January 1893, I was desired to obtain further information from the Settlement Officer of Chittagong on matters relating to the settlement of rents and assessment of revenue of Old Thana Ramu.

I have not yet received from the Settlement Officer a report in reply to your later letter above mentioned, but I have now to submit for the Board's information copy of letter No 2?06G.S, dated 4th January 1893, in which Mr. Allen furnishes information with regard to the methods of ascertaining existing rates of rent, of settling fair rents, and of assessing excess area which have been adopted in Ramu. I discussed these subjects with Mr. Allen during my recent visit to Chittagong; and the Hon'ble Mr. Stevens and I made enquiries in the field and examined some of the test-tables of which Mr. Allen makes mention in his letter of the 4th January. The notes written on these subjects are being printed, and will be separately submitted. I have now to offer the following remarks with regard to the raiyati rentals, reserving the subject of assessment of itmamdars, dependent and independent, and of talukdars for another letter, in which I shall point out how itmamdars have been treated in former settlements, and how the recognition of this class of intermediate tenants must affect the orders under which 70 per cent. of the assets are to be claimed for Government.

2. In the first place, I have to submit a table explaining the new rentals shown in column 5 of the statement given in paragraph 9 of the Settlement Officer's letter No. 1638G.S., dated 19th August 1892, which were re-produced in paragraph 5 of my letter No. 430T., dated 21st September 1892. I have to express my regret that I did not place before the Board a clearer abstract of the Assistant Settlement Officer's assessment statements. The statement made in paragraph 5 of my letter of 21st September to the effect that existing rents payable to the talukdars had been raised from Rs. 56,165 to Rs. 81,363 was in fact a misleading statement, as the sum of Rs. 56,165 did not include the existing rents of the itmamdar's lands held directly from the talukdars. From the new rental of Rs. 81,363 a sum of Rs. 14,121 (shown in column 5 of the original assessment statement AI submitted by the Assistant Settlement Officer) must be deducted on account of the rents of the lands held direct by the itmamdars. A further sum of Rs. 2,017 must be deducted on account of new rents of lands for which there was before no rent (see column 4 of the statement just mentioned). After deduction of these two sums, there remains a sum of Rs. 9,060 to represent the difference between old rents and new rents.

The following table has been furnished to me by the Settlement Officer to show the real increases of rentals:—

NAME OF MAHAL.	Existing rents.	Fair rents of existing holdings.	Fair rents of lands for which there was previously on rent.	Fair rents of itmamdar's nij dakhal lands.	Total new rents.	Percentage of increase of column over 2.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Taluks	56,166	65,225	2,017	14,121	81,363	16
II.—Independant itmams ...	4,064	4,364	23	...	4,387	7
III.—Ijaras	7,086	9,215	199	.....	9,414	30
IV.—Khas jotes	13,301	14,645	1,500	.....	16,145	10
V.—Separated excess land of permanently-settled estates.	3,164	4,137	1,174	.....	5,311	30
VI.—Joy Narain Ghosal ...	1,139	1,244	4	400	1,648	9
Total ...	84,920	98,830	4,917	14,521	1,18,268	13

It appears to me that to get the real increase due to pure enhancement something must be deducted from the percentages shown in column 7 of the above statement to cover the cases shown in column 3 of each of the statements A 1, B 1, C 1, and D 1, originally submitted by the Assistant Settlement Officer. The deductions will be small, however, and I accordingly do not touch Mr. Allen's figures. As explained

in paragraph 10 of the Settlement Officer's letter No. 2200, dated 4th January 1893, the rents payable by the itmamdars to the talukdars previous to the settlement were not recorded. It was decided in Conference at Chittagong last month that they must, in all cases, be entered in the khatians, and that the itmamdars must be recorded as tenure-holders when they are not in fact raiyats.

3. From the explanation given in the preceding paragraph, it will appear that neither the absolute increase of raiyati rentals due to all causes, nor the increase due to pure enhancement, are so large as were represented to the Board in paragraphs 5 and 6 of my letter No. 430, dated 21st September 1892. In particular, the increase of rents of khas jotes is chiefly due to assessment of lands which before paid no rent. A perusal of paragraphs 13 to 15 of my inspection notes, which are separately submitted to the Board, will show that I am not of opinion that the work of settling fair rents in this circle has been done by intelligent methods. I am doubtful, however, whether there is any practical method of revising the rentals of the taluks and independent itmams in cases where rents of individuals may appear to have been unduly raised. With regard to the rents of ijaras and khas jotes, and of lands found to be in the unauthorized possession of holders of permanently-settled estates, it may be left to the Settlement Officer to make equitable reductions in special cases, such as those of the Wanjarbil assessments reported in paragraph 14 of my inspection notes.

4. After the Board has had an opportunity of considering my inspection notes and the Conference notes which are being printed, I shall formulate and submit for approval a statement of principles to be followed in future assessment proceedings in Chittagong, and also to be considered by the Settlement Officer in revision of the Ramu assessments as far as they can practically be revised.

I have thought it undesirable to defer any longer laying before the Board the above explanation of the new rents fixed in Ramu.

No. 290GS., dated Camp Jaldi, the 6th June 1893.

From—C. G. H. ALLEN, ESQ., Settlement Officer, Chittagong,

To—The Director of Land Records and Agriculture, Bengal.

IN compliance with the Board's letter No. 16A, dated the 5th January 1893, a copy of which was forwarded to me direct by the Secretary to the Board, I have the honour to report as follows.

2. The Board, in paragraph 2 of their letter, enquire how nomadic cultivators have been dealt with, with reference to the orders passed by Government upon the correspondence ending with the Government letter No. 1719—667L.R., dated the 10th August 1885, which is printed on pages 402-408 of volume IV of the Noabad Selections. The orders of Government upon this point are contained in paragraph 9 of Mr. Risley's letter, and they were that the names of nomadic cultivators were to be removed from the jamabandi, the talukdar or itmamdar being left to make his own arrangements with cultivators who had not acquired the status of settled raiyats. These orders were passed with reference to the provisions of Act VIII (B.C.) of 1878 and of Act X (B.C.) of 1859, which were then in force, but have since been repealed by the Tenancy Act. The Tenancy Act, as predicted in the Government letter under reference, has made a radical alteration in the position of these so-called nomadic cultivators. These cultivators are to be found in all parts of the district under the names of ekṣaner, karshai and paikarshai tenants, and their status varies from that of the tenant who cultivates land for one season, paying a fixed portion of the produce to the landlord as rent, and whose status differs but little from that of the cultivating labourer, to that of the tenant who cultivates the same land year by year without any written lease. Tenants of this class are considered theoretically as having no rights, but those who cultivate the same land year after year naturally in practice acquire a sort of interest in the soil, and the landlord would find it difficult to get rid of them. Under section 102 of the Tenancy Act, we are bound to record the name, status, &c., of every tenant, and this has been done in respect of every tenant whose name has been recorded by the khanapuri amin, or who has come forward at attestation time to have his name recorded. As pointed out, however, by the Assistant Settlement Officer in paragraph 2 of his letter, of which copy is submitted herewith, a large number of these tenants have in fact not been recorded, simply because they have allowed their lands to be entered in the khasra as cultivated by their landlords. *Bonâ-fide* nomadic cultivators would naturally have no interest in getting their names recorded as cultivators of lands which they might not wish ever to cultivate again, and it is a matter of no consequence whether their names are recorded or not. On the other hand, there are certain zamindars who make a point of refusing written leases or receipts to their tenants, and who, in order

Noabad Selections, Vol. IV, p. 402.

to prevent their tenants acquiring any fixed interest in the soil, have persuaded many of them not to have their names entered in the khasra; and in fact, a large number of tenants of this description have not had their names entered in the records, while many of them whose names had been recorded by the khanapuri amin have, presumably under the influence of their landlords, actually come forward at attestation time and petitioned to have their names cancelled from the record. Every effort has been made to get the names of these tenants upon the record, for the reason that they all have rights under the Tenancy Act, which are in danger of not being understood or exercised, if these tenants' names and status are not now recorded.

3. Once upon the record, their status has been recorded as it exists. Large numbers of them are men who wander about in their own villages, taking up one piece of land one year and another the next year, according to the state of the rice market and the rents. These men are ordinarily settled raiyats of the village under the definition in section 20 of the Tenancy Act, and their status has been so recorded; but when they are admittedly eksoner or year-by-year raiyats, an entry to this effect has been made in column 10 of the khatian under the sub head "special incidents." Those cultivators, on the other hand, who go further afield and take up land in other villages from year to year have ordinarily been recorded as raiyats without right of occupancy.

4. With reference to paragraph 3 of the Board's letter, I beg to refer you to paragraph 3 of the Assistant Settlement Officer's letter, from which it appears that the itmams under reference are binding against Government, because they have been recognized in the previous settlement proceeding, in which it was decided, upon the recusancy of their superior talukdar, to realize rent directly from them (Rule 5, Chapter V, Settlement Manual). At present they are in the position of independent or malguzar itmams, because the superior taluki interest having been purchased by Government, rents are being realized from the itmamdars direct. I do not think it is of much consequence whether they are regarded as dependent or independent itmams; they are in fact subordinate tenants of a purchased mahal, of which raiyatwar collections are being made. I think it will be better to allow them a commission of 20 per cent., as has been accorded to other independent itmamdars, and I have directed the Assistant Settlement Officer to revise the settlement accordingly.

5. I would suggest that it is premature to discuss the advisability of amalgamating Mr. Fasson's ijaras with taluks, which is raised in paragraph 4 of the Board's letter, as these ijaras do not expire until 1898. Ordinarily it may be convenient to amalgamate an ijara with a taluk, if both are held by one person in one village, and if the holder consents to this arrangement, but orders upon the subject may be more conveniently issued when the time comes to resettle the ijaras, *i.e.*, in 1898. I have not yet received the Assistant Settlement Officer's promised report, referred to in his letter, in connection with the charge against an ijaradar of behaving badly to his tenants; if the charge is made good, information will be sent to the Collector, and the matter may remain on record to be brought up when the present settlement of the ijara expires.

6. It appears from paragraph 5 of the Assistant Settlement Officer's letter that the so-called ijaras referred to in paragraph 5 of the Board's letter are not really ijaras, but jotes, and have been treated as such by the Khas Tahsil Department.

7. With reference to paragraph 6 of the Board's letter, I beg to refer you to paragraph 6 of the Assistant Settlement Officer's letter. The mahal known as Noabad Taraf Joy Narain Ghosal was settled for 50 years in 1852, and the settlement will expire in 1902. The mahal was managed khas prior to 1852, and taluks which were borne on the tauzi, and from which collections were made prior to that year, are probably binding on Government (see Rule 5, Chapter V, page 18 of the Settlement Manual).

Taluks on the other hand, which have been created by the proprietor since 1852, will not be binding against Government after the year 1902, when the present settlement expires (Rule 6). The fair rents of the latter class of taluks will be fixed under section 191, Bengal Tenancy Act, when the mahal comes under re-settlement. These are the taluks which the Assistant Settlement Officer describes as not binding on the Government; but he is wrong; he should have recorded the existence, status and rent of such taluks, recording merely that they are not binding against Government. The case of these taluks is precisely similar to that of the itmamdars under Noabad taluks, and the orders which were passed when His Honour the Lieutenant-Governor visited Chittagong in January will apply to these taluks also. I have therefore directed the Assistant Settlement Officer to revise his records accordingly.

This mahal contains lands in many villages all over the district (see paragraphs 7—32 of Sir Henry Ricketts' report, pages 3—9, volume I, Noabad Selections); the existing revenue will be payable until 1902, when the mahal will be re-settled. The rents entered in column 5 of the Assistant Settlement Officer's Statement D were the rents which the Assistant Settlement Officer proposed to fix as payable to the proprietors of the Joynagar mahal. That mahal, however, not being under settlement of revenue, fair rents of the tenants subordinate to it cannot now be fixed: but the talukdars will continue to pay to the proprietor the rents entered in column 4 as "existing rent previous to settlement." Fair rents of these taluks will be fixed in 1900 or 1901 as a preliminary step to the re-settlement of the entire mahal in 1902.

No. 1771T.A., dated Calcutta, the 14th July 1893.

From—W. C. MACPHERSON, Esq., Offg. Director of the Department of Land Records and Agriculture, Bengal,

To—The Secretary to the Board of Revenue, L. P.

IN continuation of my letter No. 16T., dated the 9th February 1893, I have the honour to submit a copy of letter No. 290G S., dated the 6th June 1893, from the Settlement Officer of Chittagong, containing the information called for in your letter No. 16A, dated the 5th January 1893.

2. The information called for in paragraph 2 of your letter under reference, with respect to nomadic cultivators, has been supplied in paragraph 2 of Mr. Allen's letter. The treatment of this class of tenants appears to be correct, and in accordance with orders issued by Mr. Finucane when he inspected the Chittagong settlement in January 1892. These orders were as follows:—"An eksaner raiyat is one who cultivates a plot of land for one year only, at the end of which he gives it up, and may take it again for the next year, or select a fresh plot. Such eksaner raiyats are settled raiyats legally if twelve years in the village, and are to be treated as such; but the words eksaner are to be noted in their khatians against the sub column "Incidents of tenancy in column 10." I understand that the nomadic cultivators mentioned in the last sentence of Mr. Allen's second paragraph, who have been ordinarily recorded as raiyats without rights of occupancy, do not include (1) any raiyats who have held land in a village continuously for 12 years, (2) any raiyats who have acquired occupancy rights by purchase.

3. I agree with Mr. Allen that the itmamdars, referred, to in paragraph 3 of your letter, should receive a commission of at least 20 per cent., as they pay rent direct to Government, and occupy the same position as the so-called independent itmamdars. The Settlement Officer has already directed the Assistant Settlement Officer to allow a commission of 20 per cent., and I would recommend that his orders be approved.

4. I agree with the Settlement Officer that consideration of the advisability of amalgamating ijaras with taluks, which is referred to in paragraph 4 of your letter, should be postponed until the ijaras come under re-settlement in about 1898. It might then be an instruction to the Settlement Officer that, where an ijara and taluk are held by one man in one village, they should ordinarily be amalgamated, provided that (1) the holder assents to the amalgamation, and (2) that there is no special objection to the arrangement. Each case should be considered by the Collector on its merits. The Collector is in a position to know whether the ijaradar is punctual in payment of revenue, and whether there is any special objection to the re-settlement with him of the lands held in ijara.

5. It appears from paragraph 5 of the Settlement Officer's letter that the miscalled ijaras referred to in paragraph 5 of your letter are in fact jotes, and have been properly treated as such.

6. The information called for with regard to the taluks subordinate to taraf Joynarain Ghosal has been supplied in paragraph 6 of Mr. Allen's letter. His remarks and orders appear to be correct, and I have nothing to add to them.

7. With reference to paragraphs 2 and 4 of my letter No. 16T., dated 9th February 1893, I have to state that Mr. Allen is preparing an account of the treatment of tenure-holders in former settlements in Chittagong, with special reference to the question of the allowances to be made to tenure-holders of all degrees, and the existing orders under which 70 per cent. of the "assets" are to be claimed for Government. I shall submit his note with my own remarks for the orders of the Board, with regard to the general principles on which assessment work should be done in future in Chittagong, and I beg that I may be permitted to defer an attempt to formulate rules until the question of the status of noabad talukdars shall be finally determined.

No. 168A, dated Calcutta, the 9th February 1894.

From—C. W. BOLTON, ESQ., Secretary to the Board of Revenue, L.P.,
To—The Secretary to the Government of Bengal, Revenue Department.

I AM directed to submit, for the orders of Government, the accompanying copies of reports, No. 430T., dated the 21st September, and No. 1834T.A., dated the 27th October 1892, with enclosures, from the Director of Land Records and Agriculture, relating to the settlement of Old Thana Ramu in Chittagong, together with copies of two letters addressed by the Board to him, calling for further information on certain points, and of the replies, with enclosures, received to them.

THE HON'BLE C. C. STEVENS.

Board's No. 1319A, dated 7th November 1892.
Board's No. 16A, dated 5th January 1893.
Director's No. 16T., dated 9th February 1893.
Director's No. 1771T.A., dated 14th July 1893.

2. The survey and settlement of Old Thana Ramu was undertaken in 1888, because there had been no previous regular survey, and no maps existed of the boundaries of the permanently-settled estates, the noabad taluks, and the lands under the direct management of Government. The survey was completed by the end of March 1890, and the thana was found to contain an area of 156,390 acres, or 244·4 square miles. Babu Durga Charan Ghose was placed in charge of the settlement in the first instance, and he discharged the duties until the beginning of November 1890, when he was relieved by Babu Jogendra Kumar Bose. The latter now reports the results of the proceedings for the assessment of rents, and the Settlement Officer and the Director offer their remarks on his report and solicit orders on various points.

3. The thana comprises 51 villages, and the Settlement Officer classifies thus the taluks and other lands under settlement as shown by the statements submitted by the Assistant Settlement Officer:—

I.—One hundred and fifty-four long-term noabad taluks.—These are all the taluks in statement A, except items 7, 8 9, 10, 45, 46, 57, 66, 116, 124, 125, 129, 133, 135, 136, 143, 151, 153, 155, 165 and 175. The settlement of these taluks* was confirmed by Government in 1836, and expired at the latest in 1886. The term was originally 30 years and it is open to argument whether Sir Henry Rickett's recommendation to extend the ter m of 30 years' taluks to 50 years applied to these taluks. If it did, it expired

* i.e., of the 154 taluks.

in 1886; if not, in 1866: so the question is of no importance now.

II.—Twenty-one short-term taluks resettled by Mr. Fasson in 1876-81.—These are the items excepted from class I above. Their settlement expires in 1898.

III.—The thirty-two independent itmams in statement B.—Their settlement was for the same term as that of the taluks in class I.

IV.—Fifty ijaras in statement C.—These were settled by Mr. Fasson, and the term expires in 1898.

V.—Noabad taraf Joy Narayan Ghosal, No. 34068 (statement D).—The current settlement expires in 1902.

VI.—One thousand four hundred and thirty-one khas mahal jotes contained in statement E.

VII.—Twenty-four taluks to be formed from excess lands separated from permanently-settled estates.—These are contained in statement F.

4. The question of the mode of assessment to be followed in this thana, as elsewhere in the district, was first discussed by Mr. Finucane in his note on the settlement of the district, dated the 26th October 1889. He remarked—

"As regards the lands found in their (the talukdars') possession, whether embraced in the original taluks or forming gunjaish (excess), one or other of two methods of assessment may now be adopted:—

(1) The existing rents paid by the raiyats to the talukdars may be ascertained, and a percentage on the aggregate rental (say 30) may be allowed to the talukdars, the balance being fixed as the revenue payable to Government. This method of assessment would put the talukdars in as favourable a position as the proprietors of temporarily-settled estates, and it is difficult to see what grounds they could have for objecting to it.

(2) The second method of assessment would be to take the rate per droon fixed 50 years ago, and to increase it in proportion to the rise in prices of staple food-crops which has occurred since that period. This method of assessment would put the talukdars in as favourable a position with reference to Government as their occupancy raiyats are in with reference to them.

Following either method of assessment, it probably is not too much to say that the existing revenue of these taluks would be doubled. Noabad Selections, Vol. I, p. 25. Sir Henry Ricketts, in paragraph 79 of his Settlement Report, dated the 2nd September 1848, gives the average value of the gross produce of an acre of land in his day at Rs. 7 per acre, of which he took Re. 1-7 per acre, or 19 per cent., as the Government revenue.

5. In their report to Government No. 885A, of the 13th November 1889, the Board, while expressing general agreement with the remarks in the Director's note and recommending the settlement of the district, said nothing as to the mode of assessment, as it seemed then premature to discuss the question; and the Government in addressing the Government of India for sanction to the settlement of the entire district, including the permanently-settled estates (tarafs), followed the same course. The matter was, however, noticed by the Government of India when replying by its letter No. $\frac{362}{100-4}$, dated the 2nd June 1890. They thought that instead of postponing a decision as to the mode of assessment to be adopted, it would be best to make enquiries from the start, with a view to an early disposal of the question, and they asked for a report, with such particulars as would facilitate a decision. They remarked:—

Page 91, *supra.*

Page 103, *id.*

"It seems probable that when, as appears to be the case in Chittagong, rents are generally paid in cash, the first of the methods proposed by Mr. Finucane will be found to be the simpler and safer to adopt. Whether it should be adopted depends in the main on the Settlement Officer being able to ascertain to his satisfaction what the actual rents are."

Accordingly Mr. Finucane wrote as follows on this point in his 2nd note on the Chittagong Settlement, dated the 22nd January 1891:—

Page 119, *id.*

"Mr. Slack has collected the information asked for by the Government of India for 22 villages in the Sadar subdivision and 35 villages in Old Thana Ramu, and statements B and C, in which it is exhibited, are annexed to his report, dated 3rd January 1891. It will be seen that, as regards the Sadar subdivision, the existing rent or revenue payable by the talukdars to Government is Rs. 1,433 for an area of 1,740 acres, while the rent paid by their raiyats to them, plus the rent of the land in the khas possession of the talukdars themselves, assessed

at the average rates paid to these talukdars by their occupancy raiyats, amount to Rs. 3,472, or 142 per cent. over and above the revenue paid by the talukdars to Government. The rents actually collected, apart from the assessment of lands in the khas possession of the talukdars amount to Rs. 2,962, or more than double the revenue they now pay to Government. If an allowance of 20 per cent. were made to the talukdars, the new revenue payable by them to Government would be 93 per cent. over that which they now pay, and if 30 per cent. allowance were made, it would be 69·6 per cent. over what they pay at present. If the assessment were made on the second system described above (*vide* above extract from his previous note), the increase would be 62·6 per cent. In Old Thana Ramu the revenue paid at present in 35 villages is Rs. 10,670 and the gross assets are Rs. 22,412. By assessing the new revenue on the first principle above described, the increase would amount to 68 per cent. if an allowance of 20 per cent. were made on the assets, and to 47 per cent. if 30 per cent. be allowed. This increase, it will be noticed, is not mainly due to extension of cultivation, but to the enhancement of the rents of their raiyats, effected by the talukdars during the currency of the settlement which is about to expire.

"By assessing on the second principle, that of rise in prices, the revenue would be 62 per cent. in all cases. The evidence of rise in prices is not, however, satisfactory. The increase of revenue will probably be greater by assessing on the principle of taking the rents actually paid by the raiyats to the talukdars, plus the fair rent of the lands in the khas possession of the talukdars themselves, as the assets, and by then allowing the talukdars on these assets such percentage as may be determined upon. But whatever the difference in results may be, the system of assessment on rents actually paid appears to be the more satisfactory one. There is no difficulty in acertaining what the rents actually paid are, as most of the raiyats hold under pattas from talukdars, and produce them before the Settlement Officer."

The Board, in submitting a copy of the note to Government and reporting on the various questions dealt with, remarked in their letter No. 270A., dated the 16th April 1891:—

Page 132 *supra*, para. 5(*d*).

"The assessment of the taluks should, as the Director suggests, be made on the rents actually paid by the raiyats, and those which would be payable by the talukdars according to the same rates for the lands held by themselves."

In reply, the Government, in their letter No. 723L.R., dated the 28th May 1891, agreed with the Board that the assessment should be so made.

Page 138, *id*, para. 11.

6. The principle of assessment according to existing rent was thus sanctioned by the Government, and Babu Durga Charan Ghose proceeded on that basis. On an examination of his assessments in October 1891, however, His Honour the Lieutenant-Governor was not satisfied with his proceedings, and directed, in his note* of the 20th October 1891, a revision of the assessments with the help of information obtained by the preparation of soil maps showing the rents paid by the different raiyats within blocks of homogeneous soil in each village. The manner in which these soil maps have been prepared, and rates have been obtained from them for purposes of assessment, is explained in the rules framed by Mr. Allen, of which a copy is annexed. The assessment of thana Ramu has been revised in accordance with the above orders of Government, and the results are exhibited in the statements now submitted.

*Noabad Selections, Vol. VI, p. 163.

7. The practical working of the system of assessment by soil maps is explained in the following "Memorandum on the test forms of mauza Jaliaghata and other papers" written by Mr. Allen:—

"The object of this test is to check the accuracy of the information collected by the Settlement Officer on the ground when making the soil map.

"The method is to calculate the rates actually paid for as many holdings as possible which lie in each block. Where a holding is situated partly in one block, and partly in another, the rate is not calculated, because the rate payable for the separate portions of the holding which lie in the different blocks is not separately ascertainable. The column Tauzi rate contains the rate obtained by dividing the rent by the number of kanis in the hasila portion of each holding as entered in the landlord's tauzi or rent-roll. The rate at which the landlord and tenant imagine that the rent is fixed is thus obtained. The second rate given is obtained by dividing the rent by the number of kanis contained in the survey area.

1 kani = ·4 of an acre.

"It will, I think, be clear from the test form that the rates chosen for each block are not prevailing rates, in the sense of being rates paid by a majority of the tenants in any of the blocks. They are in fact average rates. There is no such thing as a prevailing rate of rent in any part of Chittagong with which I am acquainted, and the reason is

that the comparative productiveness of the soil is only one of many causes which determine the rate of rent. The rate of rent originally fixed as payable by occupancy raiyats varied in each case with the relative strength of the contracting parties, the circumstances of the holding, the payment of nazar, the date of fixations of rent, &c. In some cases low rates are due to the necessity of constructing embankments as protection from salt water: in others to the lessees being original clearers of jungle, and so on. The original variations have been still further widened by the subsequent history of each holding. Some raiyats are holding at the rates originally fixed; the rates of others have been enhanced by decrees of courts, by purchasers of their landlords' rights, &c. These are a few of the many causes which explain the existing variations in the rates of rent.

"The comparative statements for the mauzas Kaharghona and Jaliaghata show the rental and revenue of the noabad portions of these villages assessed by three methods. By the first method the rent of each raiyat as calculated at soil-map rates, or the existing rent, whichever is greater, has been taken, and the revenue of the talukdar's nijjot lands has been assessed at soil-map rates. This method depends on the assumption that the block rates can be used as prevailing rates and rent enhanced accordingly under section 31, Bengal Tenancy Act. But, as pointed out above, the block rates are not prevailing, but average rates, and this method of assessment is not in my opinion practicable. By the second method existing rents have ordinarily been accepted as fair, but have been, for the purposes of this statement, raised to the rents calculated at soil-map rates in the following cases only :—

(1) when the holding contains excess area as compared with the area assigned to it in the landlord's rent-roll; or

(2) when the existing rent appears to be a pepper-corn rent, due either to collusion or family arrangement, &c.

I see no objection to this method. M. F.

The revenue of nijjot lands in the possession of talukdars has been assessed at soil-map rates. This is the method which I propose to adopt in subsequent assessments.

"By the third method existing rents have been accepted as fair in every case, except when it appears from the landlord's rent-roll that the area of the holding is in excess of that leased. In such cases the excess is assessed at the rate now paid for original holding. The revenue of nijjot lands of talukdars is assessed at the rates payable to

them for the land leased by them to tenants. With regard to excess areas I need hardly point out that the rent-roll areas are only a rough and ready guide for the purposes of this statement. Before any raiyat's rent is increased on this ground, it must be proved judicially that he is holding a larger area than that for which he pays rent (section 52, Bengal Tenancy Act)."

8. As to the practical utility of soil maps, regarding which the Lieutenant-Governor desired opinion in connection with the progress reports of the Chittagong Settlement for March 1892, Mr. Allen recorded the following remarks:—

"(1) I think that soil maps might be used as a means of indicating to the Assistant Settlement Officer individual cases of low rents. If this, however, were the only use that could be made of soil maps, I think it would be unnecessary to prepare them, because the Assistant Settlement Officer should have no practical difficulty in detecting such cases without the assistance of soil maps.

"Moreover, bearing in mind (1) that individual cases of low rents are few, (2) that rents are already abnormally high in Chittagong as compared with the rest of Bengal, and (3) the legal difficulties in the way of enhancing even those rents which are below the average, I consider soil maps would be of little practical use, and certainly not worth the expense and delay involved in their preparation.

"(2) But soil maps will, I believe, be useful for assessing—

(i) the nijjot lands of noabad taluks,

(ii) the nijjot lands of itmams, and

(iii) hitherto unassessed Government lands, of which settlement is now being given for the first time.

"To assess these areas, either rates must be fixed by local enquiries similar to those by which the present soil-map rates are arrived at, or rates must be evolved in our office from the only data in our possession, viz., the existing rents of the raiyats in each village. I do not consider the latter method practicable, because in most villages rates of rent vary widely with varying qualities of fertility of soil, &c., and if, for instance, the rents paid by a talukdar's raiyat to him be taken as the basis of assessing his nijjot area, it will often happen that the rate so obtained will not be a fair rate owing to the lands leased by the talukdar being of superior quality to those retained by him in his own possession, or *vice versâ*.

"I believe, therefore, that local enquiries in some form are unavoidable in order to assess these areas. I would suggest that instead of making a soil map of each village, local enquiries should only be directed to discovering the average rate paid for lands in the same *bil* or tract of land in which the area which it is required to assess lies. These enquiries can be made by the Assistant Settlement Officers, and if they are substituted for the present soil maps, a very large amount of delay and expense will be avoided, and no practical loss will, in my opinion, result."

*His letters No. 643G.S., dated 14th May 1892, and No. 812G.S., dated 29th May 1892.

9. These remarks were forwarded by Mr. Slack with his own opinion as follows*:—

"In my opinion soil maps will be useful to enable the rents of the following lands to be assessed:—

(i) nijjot lands of noabad talukdars;

(ii) nijjot lands of tenure-holders created by the noabad talukdars and not binding on Government;

(iii) lands held by a tenant nominally as part of his holding, but really in excess of the lands he is paying rent for;

(iv) lands which have hitherto escaped assessment, the fact of their being cultivated not being known.

"I agree with what Mr. Allen says in paragraph (1) and the first-half down to the words *vice versâ* of paragraph (2), save that his words give the idea that rates based on fertility of soil do exist, whereas in the many hundreds of cases seen by me, I have not come across a single instance in which the rent has been based on any recognized rate.

"I do not, however, agree with the suggestion which Mr. Allen makes at the end of his second paragraph.

In the first place a *bil* (*máth* in other districts) is very often a small tract of land and one in which the whole of an occupancy raiyat's holding may not be found, or so few that it would be unsafe to generalize from them. If an occupancy raiyat has part his holding in *bil* (A) and part in *bil* (B), then, owing to the absence of any recognised rate for each *bil*, one cannot say what rate is being paid for the lands in (A) apart from the lands in (B) Secondly, I do not think that such work could be given to the Assistants without seriously hampering their progress in attestation and its attendant cases."

10. Mr. Macpherson refers thus to the same subject in a letter to the Board, No. 552T., dated the 16th December 1893, submitting an application from the Settlement Officer asking for three Sub-Deputy Collectors for employment on the preparation of soil-class maps:—

"As to the extent to which the soil maps prepared in Ramu were used as a guide to assessment, information will be found in the report furnished by the Settlement Officer, which was submitted with my letter No. 430T., dated the 21st September 1892. In paragraph 12 of that letter I expressed the opinion that the guide to assessment which is required could be got by compilation from the khatians of tables of rates for the villages. The advantage of having soil maps, or rate maps, or crop maps, prepared by superior officers, is that in such maps we probably have a more trustworthy classification of the lands of a village according to their capabilities than we have in a classification made by khanapuri amins in the khasras and khatians. Having ascertained the prevailing rate of rent in a village for a particular class of land, we can enhance the rents of lands paying less than the prevailing rate. It has been pointed out with much force, as it seems to me, by Mr. Barada Charan Mittra, one of the Assistant Settlement Officers in Orissa, that the crop grown is a safer index of the capability of a field than inspection of the soil can give. The tendency in Orissa with regard to these guide maps is to make them crop maps and rate maps rather than soil maps. It is, of course, a well known rule of settlement that special rates should not be imposed upon special crops such as sugarcane, tobacco, &c.; but if this be remembered, the crop may still be taken as the best index of the value and capabilities of the land. Whether, however, on the whole, the preparation of classification maps, or the careful supervision and correction of the entries made in the khasra and khatians (see pp. 56 and 57 and 70 and 71 of the Survey Manual for the forms of khasra and khatian used in Chittagong), is the more satisfactory course, I am satisfied that assessment of a village can be more equitably done if a careful classification of the lands and of the prevailing rates of rent has been made by a superior officer."

11. In the course of the visit paid last cold season to Chittagong by the Senior Member of the Board and the Officiating Director of Land Records and Agriculture, it appeared to both these officers that the so-called soil maps and test tables are really rate maps and rate tables, that all kinds of lands are included in them, and probably

another source of difficulty is that the Assistant Settlement Officer has had lump jamas to deal with. Neither the Senior Member nor the Officiating Director considered that the soil map work in Old Thana Ramu had been done very intelligently, or that it could well be used for ascertaining prevailing rents within the meaning of section 30 of the Tenancy Act. One thing which appeared to the Senior Member very remarkable was the large number of different rates of rent in each village. In one village there were 39 rates in 91 plots, in one chak of another 44 in 141 plots, and in another chak 73 in 817 plots.

These numerous rates, it is considered, point to the existence of other differentiating causes besides the productive power or quality of the land. The Assistant Settlement Officer admitted to the Senior Member that he had not made enquiries into the reasons why in particular villages particular tenants held at low rates or at high rates, but stated that from general knowledge he could say that the very low rents are either old rents or rents paid by the relatives of the landlords. It seems clear that the want of such enquiries materially detracts from the value of the results obtained. The Board doubt the possibility of getting any practical advantage from the use of soil maps or soil rates in ordinary cases, but if the various disturbing causes can be eliminated, soil rates may be useful for assessing the nijjote lands of talukdars and itmamdars, and lands which have hitherto been unassessed. The only question is, whether in a settlement made under the Tenancy Act the higher executive officers can guide or instruct the Revenue officers charged with the work of fixing fair rents so as to insist on the use of soil rates.

The legal opinions recently obtained seem to be adverse to the existence of any direct authority of this kind, and under these circumstances it would be a bad policy to issue any instructions which could be construed into orders. Such a course would probably be destructive to the whole settlement in the Civil Courts. The most that could be done would be to point out to the Revenue officer methods which are approved elsewhere, leaving him free to adopt them or not. Systematic treatment by general rules is not always and everywhere possible, but it obviously saves both time and labour wherever it can be applied, and a Revenue officer would almost always follow uniform lines, if possible.

12. The Board on receiving the Assistant Settlement Officer's report were inclined to doubt whether, from the statements as prepared,

figures could be obtained so as to exhibit a true comparison between the existing rentals and those proposed. Further examination and enquiry have shown that these doubts were well founded, and the following table will show the enhancements which the Assistant Settlement Officer's decrees have affected in the existing rents of holdings:—

NAMES OF MAHALS.	Existing rents.	Fair rents of existing holdings.	Fair rents of lands for which there was previously no rent.	Fair rents of itmamdar's nij dakhil lands.	Total new rents.	Percentage of increase (column 3 over column 2).
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
I. Taluks	56,166	65,225	2,017	14,121	81,363	16
II. Independent itmams	4,064	4,364	23	...	4,387	7
III. Ijaras	7,086	9,215	199	...	9,414	30
IV. Khas jotes	13,301	14,645	1,500	...	16,145	10
V. Separated excess land of permanently-settled estates.	3,164	4,137	1,174	...	5,311	30
VI. Joy Narain Ghosal ...	1,139	1,241	4	400	1,648	9
Total ...	84,920	98,830	4,917	14,521	1,18,268	16

13. The Board will first examine the results of the assessment in regard to the actual cultivators and take up later the cases of the tenure-holders. In paragraph 11 of his letter enclosed with the Officiating Director of Land Records' letter No. 16T., of the 9th of February 1893, the Assistant Settlement Officer shows that the existing rental on the existing holdings is per acre as follows:—

	Rs.	A.	P.
I.—Taluks	4	13	6
II.—Independent itmams	7	15	4
III.—Ijaras	2	2	8
IV.—Khas jotes	3	14	10
V.—Taraf Joy Narain Ghosal ...	3	12	8

The table given in the last paragraph will show that it is proposed to enhance these high rates, the enhancement being as follows per acre:—

I.—Taluks to Rs. 5-10-0.
II.—Independent itmams to Rs. 8-8-3.
III.—Ijaras to Rs. 2-12-8.
IV.—Khas jotes to Rs. 4-4-6.

14. The question, then, which presents itself for consideration, is, whether it is justifiable to demand from the raiyats of Thana Ramu the enhancements shown? It is generally considered that the rents in Chittagong are already very high, that they are in numerous cases higher than the land can bear, and that they could not be paid but for the fact that large numbers of the population earn wages by going annually for a couple of months to Arracan to reap the harvest, by working as lascars and boatmen, and by fishing in the tidal rivers and creeks. In view of the fact that the average is calculated on both the good and bad lands, and that rice is the single important crop grown, the rate per acre on existing rents shown in the above statement certainly appears high in Thana Ramu in the case of taluks, khas jotes, and Taraf Joy Narain Ghosal, and very high in the case of itmams. In other parts of the district it is believed that the rates are higher still.*

15. It seems to the Board, therefore, that the proposed assessments require to be examined with more care and attention to individual cases than they have yet received, and that they should be modified wherever they are found to be excessive. Apart from the question of the capacity of the cultivators to bear the increased burden, the facts that the settlement is being made on the initiative of the Government, and that, although in settlements of land revenue fair rents must be fixed in all cases, the tenure-holders themselves have not, as the Board understand, shown any disposition to apply for the fixing of fair rents, and, therefore, for enhancement, point to the necessity for moderation in increasing existing rents. It is obviously undesirable to interfere with such rents save where they are shown to be distinctly low. If, therefore, the Government agrees that the proposed assessments should not be adopted without modification, the principle of settlement according to existing rents, which was approved by the Government in May 1891, should be more strictly adhered to.

16. It appears that fair-rent decisions had been passed in all but seven villages before the instructions for preparing soil maps had been received; in those seven villages fair-rent decisions have been passed

* The average rate of rent per acre in the portion of the Muzaffarpur district settled by Mr. Collin, where cultivation is more remunerative than in Chittagong, was found to be Rs. 3-12. In the Sunkerpore estate in the Dinajpur district it was Re. 1-9-3. Mr. Collin's report on the settlement of the Srinagar-Baneli estates shows the average rate to be as follow, for each district in which the estates hold property: Bhagalpur Rs. 1-10-2, Monghyr Rs. 2-3-7, Darbhanga Rs. 2-8-1, Purnea Re. 1-1-2, and Malda Re. 1-4-8.

in accordance with soil maps. These decisions cannot be interfered with by any executive authority, except that it is in the power of Government to consent to take less than it can claim under the fair-rent decisions. But it is only in the case of raiyats holding directly under Government that it can be certain that concessions will reach the class for which they are intended.

Where fair rents have been fixed as between raiyats and tenants intermediate between them and Government, it is only by the express consent of such tenants that the assets can be altered. Where the fair rents have been settled on the basis of existing rents, it does not appear to the Board that anything need be attempted in the way of mitigation, except in any exceptional instances in which the total new rental is so great that a *rasadi* arrangement would probably be proper. Where the fair rents have been fixed on the basis of soil maps, it is, in the Board's opinion, advisable that the details should be examined and, if possible and necessary, revised.

As to the question of the legality or illegality of the method adopted, it appears to be needless for the revenue authorities to come to a decision. The orders passed have the effect of decrees and could be set aside only as decrees can be set aside.

17. The Hon'ble Mr. Stevens has recently discussed this case with the Officiating Director of Land Records, and agreeing with him considers that, if the present assessments are to be modified, the Settlement and Assistant Settlement Officers should examine the raiyatwari abstracts, and consider the case of each raiyat, so that instances of abnormal enhancement may come under review.

It is not probable that any general revision will be required, but in particular cases of hardship the Settlement and Assistant Settlement Officers should have discretion to make equitable adjustments. Such adjustments must of course be made executively and, as already pointed out, can only be made with certainty where the Government is in direct receipt of rents. In other cases the consent of intermediate holders is necessary, and this it may not always be possible to secure, but the attempt may be made.

18. The Board now proceed to discuss the effect of the proposed settlement on each class paying revenue or rent to the Government, and the points relating to each on which orders are desired by the Settlement Officer.

19. *Talukdars.*—In the figures supplied by the Assistant Settlement Officer, it is gathered that the average rate per acre of the rents fixed for the nijjote lands of the talukdars is Rs. 4-14-5, which exceeds the average rate for raiyati lands. This may possibly be explained by the allegation that the tenure-holders cultivate only the best kinds of land, but the correctness of such a statement should be tested. It is true that the talukdars obtain the benefit of the 30 per cent. deduction in the rents fixed for their nijjot, but they are nevertheless entitled to claim that rates should not be imposed on them in excess of those paid by raiyats. A high assessment, it may further be observed, would also have the effect of raising to a perhaps excessive rate the rents which they could demand from under-raiyats under section 48 of the Tenancy Act.

20. From the report submitted by the Assistant Settlement Officer the Board gather that it is proposed to raise the talukdari revenue from Rs. 33,205 to Rs. 58,442, or by 76 per cent., and in individual cases the increase is very greatly in excess of this. The Board reproduce from statement A some of the cases showing very large enhancements:—

Taluk No.	Present revenue.			Proposed revenue.			Percentage of enhancement.
	Rs.	A.	P.	Rs.	A.	P.	
12	1,904	2	0	3,299	6	0 (*a*)	73·2
17	27	5	6	77	0	0 (*b*)	181·7
20	1	9	11	9	4	0 (*b*)	469·2
34	240	0	6	1,043	0	0 (*c*)	334·5
35	87	14	0	369	4	0 (*d*)	320·1
37	256	7	0	1,053	10	0 (*e*)	310·8
39	151	14	1	316	4	0	108·2
41	140	0	0	334	8	0	138·9
42	62	4	9	363	12	0 (*f*)	483·7
43	37	1	3	140	12	0	279·7
44	26	11	9	90	6	0	237·8

(*a*) Existing rent raised from Rs. 2,612 to Rs. 4,605, although the area shows an increase of only 7 droon,—from 139 to 146 droons.

(*b*) Partly due to nijjot.

(*c*) Area increased from 15 to 43 droons. Existing rents raised from Rs. 1,278 to Rs. 1,467.

(*d*) Area increased from 5*d*. 8*k*. to 15*d*. 12*k*. Existing rents raised from Rs. 476 to Rs. 527.

(*e*) Area increased from 23 to 44*d*. Existing rents raised from Rs. 1,084 to Rs. 1,503.

(*f*) Area increased from 5*d*. 12*k*. to 16*d*. Existing rents increased from Rs. 423 to Rs. 502.

Taluk No.	Present revenue.	Proposed revenue.	Percentage of enhancement.
	Rs. A. P.	Rs. A. P.	
64	3 4 5	29 12 0 (*a*)	813·4
77	22 1 10	70 4 0 (*a*)	217·5
123	64 0 3	219 8 0 (*b*)	242·9
126	1,042 0 0	2,165 2 0 (*c*)	107·7
131	100 7 2	238 14 0	137·8
139	4,479 11 0	10,407 2 0 (*d*)	132·3
150	1,386 9 6	3,306 0 0 (*e*)	138·6
157	272 12 0	1,303 14 3 (*f*)	378

(*a*) Area reduced : existing rent adopted.
(*b*) Area increased from 4 to 13*d*. Existing rents raised from Rs. 255 to Rs. 298.
(*c*) Area increased from 86*d*. 10*k*. to 119*d*. Existing rents raised from Rs. 1,621 to Rs. 3,066.
(*d*) Area increased from 281 to 372*d*. Existing rents raised from 6,977 to Rs. 14,725.
(*e*) Area increased from 101 to 154*d*. Existing rents raised from 3,245 to Rs. 4.239.
(*f*) Area increased from 21 to 63*d*. Existing rents raised from Rs. 1,473 to Rs. 1,799.

In most of the cases there is an increase of the cultivated and homestead area, and in some cases the increase in existing rents is largely due to the assessment of lands in direct occupation of itmamdars as shown in column 5 of Statement A1, but, it would appear from the average rate per acre which the existing rents give, that the rental already paid for the whole area is not low. It seems doubtful, therefore, whether sufficient justification exists in all cases for the large increases over the existing rents, on which the above proposed revenue is calculated. The percentage of increase in the existing revenue would have been high by taking existing rents as they stand: it has been much enhanced by the additions made to those rents. In the Board's opinion there is some ground for apprehending that the effect of indiscriminately and immediately calling on the talukdars to meet a demand increased so greatly may be (1) to compel a large number to relinquish their taluks, and (2) to place those who accept settlement under a strong incentive either to extort higher rents from their raiyats (in one way or another), or to drive their raiyats from their holdings and retain the lands nijjot or settle them on higher terms with new men. But it seems doubtful whether, if the old talukdars relinquish, many new men will be found willing to accept settlement on the proposed revenue, and thus a large number of the taluks will have to be resumed by the Government. On the ground of equity also the Board are disposed to think that it is not right to require the talukdars to pay

suddenly an increase of one, two, or three hundred or more per cent. over their existing revenue, although the Government may be entitled technically to demand the increase. The style of living in all classes is adjusted according to existing income, and sudden reduction of that income by one-half or more entails grave hardship. It may be urged that the talukdars have been fortunate in so long enjoying the advantage of a light revenue assessment compared with their rent collections, but their enjoyment of profits derived from extension of cultivation is an essential condition of their tenure, and it would seem from the above instances that it is mainly from this source, and not by merely enhancing rents on lands already cultivated, that they have succeeded in increasing their rentals. It cannot be said, therefore, that they have so far unfairly enjoyed an advantage at the expense of the Government. The great difference between the existing Government revenue and the talukdars' rentals appears to be mainly due to the fact that the term of settlement was made for so long a term as 50 years, but for this the talukdars are not responsible.

21. The talukdars, the Board would remark, appear to have a special claim to indulgent treatment in the fact that the area of waste now included in their taluks, by the settlement of which they might obtain some compensation for the increased Government revenue, will be largely reduced. The area of waste was shown by the previous survey to be 1,679 droons. It will now be only 997 droons, and of this, 352 droons are in the possession of raiyats. It is probable also that of the area in the possession of the talukdars the proportion good for cultivation is smaller than it was in the original area of waste, the best lands having already been brought under the plough.

22. It is intended by the Board that the remarks made above by them with regard to raiyati holdings should equally apply to the case of the taluks, viz., that they require separate and individual consideration by the Settlement Officer and his assistants, who should have the discretionary power of making any modification which may seem necessary. These modifications may be submitted to the Director for approval, a reference being made by him to the Board only in very important or doubtful cases.

23. The taluks are 175 in number, and are divided by the Settlement Officer into two classes. The first class consists of 154 long-term taluks, the leases of which expired in 1866 or 1886 according as the term is taken to have been 30 years, as originally fixed, or to have

been extended to 50 years under Sir H. Ricketts' general recommendation as to long-term taluks. In either case a new settlement may at once be concluded.

24. The second class consists of 21 taluks re-settled by Mr. Fasson in 1876-81 for a term which does not expire until 1898. In regard to these it appears that fair rents have been fixed prematurely. Now that this has been done the right course seems to be to let matters stand as they are, and to publish the fair rents, so that any one may object if he wishes to do so. The final publication cannot take place before 1897, and certainly revision in consequence of mutations will be necessary by that time. How this revision can be made is a question which will have to be considered.

25. In reference to the nijjote lands of these 21 taluks, it must be pointed out that as they had been assessed once from data obtained from local enquiries, before a second assessment was made on the basis of soil map rates, the assessment made in the first decree must clearly stand good if the decree has been fully and formally drawn up.

26. *Dependent itmams.*—The Director has submitted a special report on the treatment of these tenures in his No. 1834T.A., dated the 27th November 1893, forwarding copy of a report by Mr. Allen. The same question necessarily arose in the settlement effected by Mr. Fasson; and for information as to the course then followed, the Board would invite reference to the passages relating to these tenures in Vol. IV of the Selections from the Correspondence relating to Noabad Lands, pages 2, 8, 30, 41, 138, 139, 155, 163, 206, 207, 208, 209, 406, 407 and 498.

27. It will be observed that the Government passed the following orders in 1878:—

(*a*) Itmams recognized at the settlement of 1848 must continue to be recognized, though the rental will not necessarily remain unaltered.

(*b*) It will be entirely in the discretion of Government to recognize itmams created since 1848.

(*c*) Itmams of convenient extent (50 acres or more), created since the conclusion of the last settlement (1848), may, at the Settlement Officer's discretion, be settled with the itmamdars as separate tenures.

In Mr. Fasson's original proceedings, however, no itmams created since 1848 appear to have been recognized, but itmamdars were all

treated as middlemen, whom the talukdars had no right to create, and were entirely ignored, no mention of them being made in the settlement record. The Board had accordingly to specially recommend to the Government that the discretion as to the recognition of itmamdars given in the above orders should be exercised, that the recognised itmamdars should be treated as "statutory" or occupancy raiyats, and that unrecognised itmamdars should be dealt with as the holders of tenures which are not binding against the Government, in the manner provided in clause (*c*), section 7 of Act VIII (B.C.) of 1879. These recommendations were accepted by the Government in their final orders (No. 1719-667L.R., dated 10th August 1885), with this modification, that recognised itmamdars were only to be treated as statutory raiyats where the cultivators under them were nomadic, the cultivators themselves being recorded as the statutory raiyats where they were settled.

28. There was also, it will be seen, much discussion in the above correspondence as to the course which had been and should be followed in regard to the nomadic class of cultivators, men who did not hold fixed quantities of land, on a rent payable from year to year, but took up land for a time only, according to the inducement afforded by the state of the rice market. The Government agreed that such cultivators should not be recognized as statutory raiyats and have their rents recorded in the jamabandi. If they held directly under talukdars, their lands were to be treated as in the khas possession of the talukdar: if under itmamdars, the latter were to be recorded as statutory raiyats, liable for rent at the rate ordinarily paid by such raiyats in the neighbourhood. In the Director's first reports no allusion to this class of cultivators occurs, but from information subsequently received in reply to a call from the Board (*vide* Officiating Director's No. 1771T.A., of the 14th of July last), it appears that the method followed with regard to the treatment of such tenants is correct.

29. The above account of the treatment of dependent itmamdars in connection with Mr. Fasson's settlement has been given because in all settlement proceedings inquiry into the past history is desirable. The Bengal Tenancy Act has, however, entirely changed the conditions of the present case. Mr. Allen observes that there can be little doubt that an itmam is a tenure, and this view appears to be correct as regards itmams generally. It is possible, however, that certain cases do not come within the definition of "tenure" in the Bengal Tenancy

Act, and such cases would have to be specially treated. It is presumed that there are rulings of the Chittagong Civil Courts as to the nature of itmams, by which the settlement officers can be guided. The Board assume now that itmams generally are tenures, and that dependent itmams must be included in the record. The Government cannot exclude any tenures, whether valid or invalid, from it; consequently the Assistant Settlement Officer should have recorded these tenures and should not have regarded the tenants below them as paying rent direct to the talukdars.

Mr. Allen has recently given orders, in anticipation of sanction, in accordance with the above views, which were adopted at the Conference of the 25th of January 1893.

30. The adjustment of the rents payable by the itmamdars to the talukdars is a matter for the disposal of the Settlement Officer, who must proceed under section 104 (2) of the Act and fix fair rents in all cases.

It does not appear to be in the power of the Government to pass a direct order that of the balance of 30 per cent. of the assets the itmamdar and the talukdar are to receive half each or any other proportion. If the proportion were so fixed beforehand, the circumstances which the Court is to have regard to under section 7 (3) would be ignored, and all itmamdars would be placed on the same footing—a procedure which would have the effect of benefiting the talukdar at the expense of the itmamdar, and would cause serious injustice to the majority of the itmamdars. The latter are, the Board understand, mostly men who have expended labour and capital in clearing their lands and settling raiyats, and as such they are entitled to a larger share of the assets than their talukdars.

31. The effect of fixing beforehand the proportion of the balance of the assets to be taken by the talukdars and the itmamdars respectively is illustrated by the statement annexed to Mr. Macpherson's report which is framed on the basis of equal division between the talukdar and the itmamdar. The Board give the following three cases, as they understand the statement:—

No. 1.

	Rs. A. P.		Rs. A. P.		Rs. A. P.
Existing rent of itmamdar ...	37 2 9	Proposed rent of itmamdar ...	57 12 0	Increase ...	19 15 3
Existing revenue	27 11 0	Proposed revenue	47 10 0	Increase ...	19 11 0
	9 13 9		10 2 0		0 4 3

No. 3.

	Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.
Existing rent of itmamdar ...	48	8	0	Proposed rent of itmamdar ...	75	2	0	Increase ...	26	10	0
Existing revenue	24	0	0	Proposed revenue	63	6	0	Increase ...	39	6	0
	24	8	0		11	12	0		—12	12	0

No. 4.

	Rs,	A.	P.		Rs.	A.	P.		Rs.	A.	P.
Existing rent of itmamdar ...	1,917	14	7	Proposed rent of itmamdar ...	3,380	6	0	Increase ...	1,462	7	5
Existing revenue	1,904	2	0	Proposed revenue	2,366	4	0	Increase ...	462	0	0

In the first case the itmamdar's gross assets are shown to be Rs. 68, giving him a profit of Rs. 30-3-3 on his existing rent. The talukdar, on the other hand, has a profit of only Rs. 9-13-9 after payment of the Government revenue. The revised assessment, however, not only reduces the itmamdar's profit to Rs. 10-4, but increases the talukdar's by 4 annas 3 pies, so that he gains slightly, while the itmamdar loses heavily. In the second case the itmamdar, with gross assets amounting to Rs. 88-6-3, has his profit reduced by the settlement from Rs. 39-14-3 to Rs. 13-4-3, while the talukdar's profit is reduced from Rs. 24 to Rs. 11-12. Whether the reductions should be in this proportion is a question which should be judged according to the circumstances under which the itmam was created. In the third case the talukdar has nij-jote lands, and he appears to be in receipt of rents direct from raiyats as well as from the itmamdar. His total assets are shown to be Rs. 4,116 according to the settlement, of which Rs. 3,380 is from the itmam, and the revenue payable to Government is Rs. 3,299, the share on account of the itmam being Rs. 2,366-4. His old rental, Rs. 3,976, leaves the itmamdar a profit of Rs. 2,058. The settlement reduces this to Rs. 596. The talukdar, on the other hand, allowance being made for his nij-jote, makes a profit of only Rs. 122-7-7 with his old revenue, while the settlement, although greatly increasing the revenue payable by him, gives him a profit of Rs. 817-8.

32. These illustrations suffice to show that the mode of assessment proposed is unfavourable to the itmamdars, who—if they are the persons who have expended capital in bringing the land under cultivation and settling raiyats, or if they have paid fees or *salamis* for their under-tenures—are more entitled to consideration than the talukdars.

The Board consider, therefore, that a general revision of the assessment on itmams must be made. The Assistant Settlement Officer should proceed under section 7 of the Tenancy Act, giving special regard to the provisions of sub-section 3 in determining the shares of the total raiyati rental to be given to the itmamdar and the talukdar respectively.

33. Mr. Allen raises the question whether a larger allowance than 30 per cent. should not be made to talukdars where capital has been expended. This is not a matter to be decided by executive authority. All that the executive can do is to abstain from pressing for an assessment in which sufficient attention is not given to the fact of capital having been expended.

The Board understand that the rents are being revised, and that the revision has probably been finished.

34. *Independent itmams.*—The remarks made with regard to the assessment of taluks apply generally to the independent itmams.

These tenures are, however, not entered in any of the Collector's registers, but only in the khas mahal tauzi, and are not sold for arrears of revenue. A commission of 20 per cent. has been allowed in cases 1—16. Itmams 17 to 24, though recognised in the settlement of 1848, were subsequently included in taluk Goury Sunker, which has lately been bought in by Government at a sale for arrears of revenue. The Government is apparently at liberty to declare these tenures void, but the right has not been exercised, and fair rents have been fixed for the itmams. A commission of 15 per cent. has been allowed to the itmamdars, and the order has been upheld by the Special Judge on appeal. As it did not appear clear to the Board why these itmams should not be treated like the others, the Settlement Officer was directed to report on the adequacy of the commission of 15 per cent. allowed. Since these itmams were seen to occupy the same position as the others, the Settlement Officer has directed that a commission of 20 per cent. is to be allowed them.

35. In cases 25—32 Babu Durga Charan Ghose's assessment has not been disturbed. He treated the itmamdars as raiyats holding under Government, and their tenants as under-raiyats. They have been allowed no commission, but have been assessed at Rs. 32 a droon, which is considered to leave them a sufficient profit, as their under-raiyats pay from Rs. 40 to 48 a droon. Mr. Allen rightly remarks that the assessment is illegal, as the itmamdars should have been treated as tenure-holders under section 7 of the Tenancy Act. He

adds, however, that it does not appear that injustice has been done, and he does not see how the illegality can be legally remedied. It is not clear that the assessment is fair. The Board observe that the total existing rent of these itmams has been raised from Rs. 34-4 to Rs. 51-13, or by 51 per cent. *Primâ facie* such an enhancement is excessive. It seems to the Board, therefore, that the assessments of both the actual cultivators and the itmamdars should be examined and, when necessary, revised executively, the judicial proceedings being allowed nominally to stand. The itmamdars should also be entered as tenure-holders in the records, and the actual cultivators as raiyats. It is clearly wrong to deprive the latter of their legal status and turn them into under-raiyats. But it is not so clear how this wrongful change of status is to be remedied. Possibly the object aimed at might be best attained by causing the local khas tahsildar to instruct the actual cultivators to make an objection before the Assistant Settlement Officer, who on being so moved could correct the records. This procedure can be followed, as the records have not yet been finally published.

It appears to the Board that the revenue officer could not take the matter up of his own motion or in obedience to executive orders.

36. *Ijaras.*—These are farms of taluks for which the former holders refused to engage in Mr. Fasson's settlement, and also of cultivated lands occupied by persons who had no right to possession, and who similarly declined to accept the terms offered them by the Government. Correspondence regarding these lands will be found on pages 83 to 108 of the third volume of the Selections.

The lands were first settled as taluks with new men by Mr. Fasson, but it was afterwards decided that they should be formed into farms and settled as such up to 1898, in order that the Government might be at liberty to dispose of them as it thought best when all the long-term taluks then came under resettlement. An allowance of 20 per cent. on the rental was made to the farmers. Some of the large holdings, such as are found in Teknaf, were retained under khas management. As the farms have yet six years to run, their settlement now would be premature and illegal. Regarding the three farms in village Tetaiya, the holders of which Babu Durga Charan Ghose treated as raiyats, it has since (see paragraph 5 of the Officiating Director's letter No. 1771T.A., of the 14th of July 1893) been ascertained that the holdings in question really are jotes.

37. The lessees of these farms are temporary tenure-holders having no right to resettlement on the expiry of the present term. It will be seen from the correspondence quoted above that Mr. Fasson was instructed to grant the farming leases as far as possible to the holders of adjacent taluks, "who might hope to have them added to their taluks at the resettlement of 1898, if they have in the meanwhile dealt well with the raiyats and the land" (page 86), and that he actually carried out those orders to a very large extent (page 100). The question of amalgamating these farms with taluks may, the Board consider, be properly left till 1898, when the farms come under resettlement.

38. It will be seen from the statement given in paragraph 12 and the figures noted in paragraph 13 above that the fair rents of existing holdings are largely in excess of the existing rental, the average rate per acre being proportionately increased. A revision of the assessment appears, therefore, necessary. The question is, whether this should be made now or in 1897. The former is the course which Mr. Macpherson recommends, and, in the Board's opinion, he is correct. The lists should be dealt with by the Settlement Officer in the same way as has been proposed above with regard to raiyats and talukdars. The revenue, however, can not be calculated till 1897.

39. *Jotes.*—These are lands held by cultivators under the Government direct, and the only question for consideration is, whether the fair rents fixed by the Assistant Settlement Officer are such as may be properly demanded. An increase of 10 per cent. all round (see paragraph 12 above) in the rents of existing holdings and of the average rate per acre from Rs. 3-14-10 to Rs. 4-4-6 (see paragraph 13 above) is probably too much, and, therefore, the Board hold that the assessments must be reconsidered by the Settlement Officer in the way proposed above with reference to taluks and their raiyati holdings, so that any particular instances of over-assessment may be examined and remedied.

40. *Taraf Joynarain Ghosal.*—This mahal contains lands in many villages all over the district (see paragraphs 7-32 on pages 3-9 of volume I, Noabad Selections), and the existing revenue is payable until 1902, when the mahal will be open to resettlement. The Board gather from paragraph 6 of the Settlement Officer's letter, which forms an enclosure to the Officiating Director's letter marginally noted, that the Assistant Settlement Officer has not been proceeding judicially with regard to this estate.

No. 1771T.A., dated 14th July 1893.

41. *Separated excess Lands of Permanently-settled Estates.*—Mr. Allen explains that the estates in question (noabad kaimi mahals) were originally taluks, which became estates through the acceptance of permanent settlement by the talukdars under Lord Dalhousie's proclamation. In accordance with recent orders of Government the proprietors of the parent estates have been offered taluki settlement of the excess lands. Some have applied for such settlement, some have not appeared, and some have applied to be recorded as raiyats. The Assistant Settlement Officer enquires how the lands are to be treated if the proprietors do not take settlement, and he suggests that they should be included in the general list of lands for which outsiders will be invited to take settlement. This is the correct course, but two things must first be done. First, the Assistant Settlement Officer should not have granted the applications of the proprietors who wished to be recorded as raiyats. He has thereby deprived the actual cultivators of their status as raiyats, and reduced them to the condition of under-raiyats, which he could not legally do. The actual cultivators should, therefore, be recorded as the raiyats, to effect which the same course should be followed as that suggested in paragraph 35 above, which could be done, as the records have not yet been finally published. Secondly, the Settlement Officer should deal with the fair rents of existing holdings, which the Assistant Settlement Officer has raised 30 per cent. (*vide* paragraph 12 above) in the way proposed already with reference to raiyati holdings in taluks.

42. The Board's remarks on the assessment of the different classes of tenures and holdings are now concluded. They will notice a few remaining points in the reports under consideration.

43. The Settlement Officer asks for sanction of the fair rents (or revenue) fixed for the nijjote lands under taluks of classes I and VII (paragraph 4 of his report). As it has since been decided that these taluks are tenures, the Settlement Officer should proceed to assess the rental of such lands under section 7 of the Bengal Tenancy Act.

44. The Assistant Settlement Officer states that villages Napitkhali, Gomatoli, Chaufaldandi, and Pharuakhali (Nos. 38, 43, 45 and 48 in statement A) are much exposed to inundation by salt water, and recommends that the talukdari allowance be there increased to 35 per cent., as the talukdars have sometimes to construct and maintain embankments for the protection of the crops. Mr. Allen supports him, stating that it is the custom in the district to grant a reduction of rent

to tenants who have to maintain embankments to keep out salt water, the ordinary deduction in Banskhali being from Rs. 6 to Rs. 7 per droon from a rate which may average from Rs. 12 to Rs. 16 per droon. Mr. Macpherson also agrees. An increased allowance should certainly be granted, and it may exceed 35 per cent. if it should appear fair to do so. It will have to be clearly provided that the works shall be carried out by the talukdars themselves, and not passed on to the raiyats.

45. Mr. Macpherson also observes that it is desirable that the assessments of rent and revenue of the taluks and itmams of which the leases have expired, and the assessments of rents in the khas jote, should come into effect from next year, unless any reasonable expectation has been created that the new assessments are not to come into effect until 1898, when the term of settlement of the greater part of the district expires. It has already been decided to regulate the term of settlement throughout the district in such a manner as to make the new settlement of all taluks in the same thana expire in the same year. (*Vide* the Board's letter* No. 270A., dated the 16th April 1891, with enclosures, paragraph 9, and the Government letter† No. 723L.R., dated the 28th May in reply, paragraph 14.) As the majority of the taluks and holdings of Thana Ramu can be settled now, the settlement should be completed as soon as practicable, and effect be given to it at once, the period for which the settlement is made being recorded. In order that the terms of settlement of the remaining lands, which can only be dealt with in 1898 and 1902 respectively, may expire at the same time, they will have to be proportionately reduced below the general term of 30 years which has been sanctioned. With regard to lands held by raiyats directly under the Government, no term of settlement need be fixed. The occupancy tenants will not be liable to enhancement for 15 years.

* Page 133, *supra.*
† Page 138, *id.*

In this connection must be considered the circular of the Government of India $\frac{12}{221}$ C, dated the 31st of August 1893, enclosing extracts from the Secretary of State's despatch on the subject of the term for which settlements are to be made. The circular refers to the Central Provinces and other rapidly improving tracts. It seems suitable to Orissa, but it is doubtful whether such a change of circumstances, and consequently an enlarged revenue, are to be looked for in Chittagong, or whether a fresh settlement after so short a time would be desirable with reference either to the expense or the trouble to the people.

46. The various suggestions made in this letter may now be summarised:—

(1) For lands which are liable to immediate re-settlement the assessment of the rents of actual cultivators, of the rents of nijjot lands, and of the revenue or rents of talukdars, independent itmamdars, and dependent itmamdars should be revised in the manner proposed in each case, and tenure-holders should be recorded as such, and in no case as occupancy raiyats.

(2) The assessment having been thus revised, the settlement should be at once given effect to, the term of 30 years already sanctioned being fixed for taluks and independent itmams.

(3) The fair rents which have been fixed for lands of which the existing settlement does not expire until 1898 should be published.

(4) A talukdari allowance of 35 per cent. or more should be granted in the four villages which are exposed to inundation by salt water.

When the assessment has been revised, and the revenue payable by the talukdars ascertained, the Settlement Officer should report in what cases, if any, he recommends progressive enhancements.

No. 1233, dated Calcutta, the 6th March 1894.

From—C. E. BUCKLAND, Esq., Secretary to the Government of Bengal, Revenue Department,

To—The Secretary to the Board of Revenue, L.P., Land Revenue Department.

I AM directed to acknowledge the receipt of your letter No. 168A., dated the 9th February 1894, submitting a copy of the correspondence relating to the assessment of rents made in Old Thana Ramu in Chittagong, and in reply to communicate the following orders and observations of the Lieutenant-Governor on the various points noticed by the Board.

2. *Paragraph 11 of the Board's letter.*—The question has been raised whether, in a settlement made under the Bengal Tenancy Act, the higher executive officers of Government can guide or instruct the Revenue Officers entrusted with the work of fixing fair rents, so as to insist on the use of soil map rates. It is reported that the legal opinions recently obtained are adverse to such a course, and the Board are therefore of opinion that it would be bad policy to issue any instructions which could be construed into orders. It is apprehended

that such a course would probably be destructive to the whole settlement in the Civil Courts. With reference to these views, I am to refer you to paragraph 3 of my letter No. 510L.R., dated the 26th January 1894, and to paragraphs 11 and 12 of the Lieutenant-Governor's Inspection Note on the Bihar Settlement, dated the 26th February 1894, and to say that the Lieutenant-Governor does not consider that the legal opinions referred to militate against the issue of executive instructions embodying the wishes of Government as to the manner in which a settlement should be conducted. There is no doubt that the Revenue Officers in charge of the proceedings should be independent in respect of their judicial decisions, but they should work on uniform and well approved lines. If any officer has conscientious objections to so doing, Government would be justified in removing him. The real difficulty turns on the mode of expression used in issuing the instructions which it is desired to lay down for the guidance of officers.

Sir Charles Elliott desires that, if possible, Mr. Allen should himself take up the work which remains, or, if that is impossible, he should supervise it closely, and his Assistant should do nothing without having fully discussed with him every principle involved.

3. *Paragraph 14 of the Board's letter.*—With reference to the increased rents assessed by the Settlement Officer, the Board say that it is generally considered that the rents in Chittagong are already very high, that they are in numerous cases higher than the land can bear, and that they could not be paid but for the fact that large numbers of the population earn wages by going annually for a couple of months to Arracan to reap the harvest, by working as lascars and boatmen, and by fishing in the tidal rivers and creeks. The Lieutenant-Governor is not aware of the authority for these assertions, and deprecates them as dangerous and *prima facie* hardly credible. It is obvious that rents which were bearable 10 or 20 years ago must be light now.

4. *Paragraphs 15-17 of the Board's letter.*—With regard to the proposed revision of the rents assessed upon the raiyats, I am to observe in the first place that the Board have misunderstood the sense in which paragraph 11 of Government Order No. 723L.R., dated the 28th May 1891, was written. The phrase "the rents actually paid by the raiyats" did not mean the old rents before the assessment, but the gross rental at the time assessment was made, and after "fair rents" had been settled. When a re-settlement of land revenue is being made, the presumption is that there is good reason for an enhancement

of the rents: if this presumption did not exist, Government would not ordinarily go to the labour and expense of a detailed re-settlement, but would simply extend the period of the expiring settlement. But His Honour agrees with the Board that where the Assistant Settlement Officer has formally settled fair rents according to the provisions of the law, his decrees cannot be summarily set aside; though where any abnormal enhancement has been ordered, its ground should be examined and the rent reduced by an executive officer. This, however, should be done by the Settlement Officer and not by the Assistant Settlement Officer, except as acting under the orders of the Settlement Officer and imbued with his principles. Such revision should consist in an examination of the raiyatwari abstracts, the case of each raiyat being considered, so that instances of individual hardship may come under review.

5. *Paragraphs 19-22 of the Board's letter.*—As regards the revision of the revenue assessed upon talukdars, I am to say that the orders passed in the preceding paragraph 4 in regard to the raiyats are equally applicable in the case of the talukdars. The Lieutenant-Governor further agrees with the Board that it is inadvisable, except under special circumstances, to require the talukdars to pay suddenly an increase of one, two or three hundred or more per cent. over their existing revenue, although Government may be entitled technically to demand the enhancement. His Honour is of opinion that, except under special circumstances, enhancements should not be made over 100 per cent., and that, as a rule, the assessment of a taluk should be fixed by the Settlement Officer himself: if an Assistant Settlement Officer is deputed to this work, he must be a selected officer who has been trained under the Settlement Officer and understands his methods and principles; this instruction seems necessary in order to avoid a repetition of the serious mistake committed in the first instance in setting an Assistant Settlement Officer to do assessment work in Ramu before the Settlement Officer had done any such work himself or had trained his Assistants.

6. *Paragraph 24 of the Board's letter.*—With regard to the 21 taluks the existing settlement of which does not expire until 1898, the Lieutenant-Governor is not satisfied that the final publication of the fair rents settled cannot take place before 1897. The question is now before the Government of India, and a "modification" of the existing law has been proposed to meet the technical objection which has been

* Enacted in Act V (B.C.) of 1894, subsequently repealed by section 11, Act III (B.C.) of 1893.

raised. The Lieutenant-Governor understands that by the term "revision," as used in this paragraph of the Board's letter, revision of the record is meant for the purpose of inserting changes of names.

7. *Paragraph 25 of the Board's letter.*—With reference to the assessment of the nij-jote lands appertaining to the 21 taluks referred to in the preceding paragraph, I am to say that the Lieutenant-Governor accepts the view expressed by the Board that, as these lands had been assessed once from data obtained from local enquiries before a second assessment was made on the basis of soil-map rates, the assessment made in the first decree must stand good if the decree was fully and formally drawn up.

8. *Paragraph 29 of the Board's letter.*—As regards dependent itmams also, the Lieutenant-Governor accepts the Board's views that itmams are generally tenures; that, as such, dependent itmams should be included in the record; and that the raiyats below them should not have been regarded as paying rent direct to the talukdars.

9. *Paragraph 33 of the Board's letter.*—In regard to the question raised in connection with these itmams as to whether a larger allowance than 30 per cent. should not be made to talukdars where capital has been expended, I am to say that, subject to the remarks made in paragraph 2 of this letter and to the modification of rule 14, chapter IV of the Settlement Manual, approved in paragraph 5 of Government order No. 510L.R., dated the 26th January 1894, the Lieutenant-Governor agrees with the Board that the matter is not one to be decided by executive authority, but that the executive should abstain from pressing for an assessement in which sufficient attention is not given to the fact of capital having been expended.

10. As regards independent *itmams*, the orders in the case of taluks are generally applicable.

11. *Paragraph 35 of the Board's letter.*—With reference to cases 25-32 of independent itmams, I am to say that the Lieutenant-Governor does not agree with the Board that their assessment is *primâ facie* excessive, and he deprecates such remarks being made. An enhancement of 50 per cent. is not necessarily excessive, and an assessment of Rs. 32 per droon when the itmamdar receives Rs. 40 to Rs. 48 per droon seems to His Honour to be moderate.

The Lieutenant-Governor agrees with the Board that the itmamdars should have been entered as tenure-holders in the records, and not as raiyats holding under Government, and that the actual cultivators should

be entered as raiyats and not as under-raiyats. To remedy the mistake made in regard to their status, the actual cultivators under the itmamdars should, as the Board suggest, be instructed to make an objection before the Assistant Settlement Officer, who on being so moved could correct the records. With regard to the remark made in the last clause of this paragraph that "the revenue officer could not take the matter up of his own motion or in obedience to executive orders," I am to observe that the Lieutenant-Governor is of opinion that this statement should not be allowed to pass altogether unchallenged. Where justice is sought after, excessive technicality should be avoided if no injury is caused to any person and no superior Court is likely to interfere.

12. *Paragraphs 36 and 37 of the Board's letter.*—In regard to *ijaras*, it is possible that the settlement now of these farms, the leases of which have yet six years (really four years, as the settlement expires in 1898) to run, might be premature, though such is not His Honour's view, but His Honour is of opinion that such settlement would not be illegal.

With reference, therefore, to the proposal that the consideration of the question of amalgamating these farms with adjacent taluks should be postponed till 1898, when the farms come under resettlement, I am to say that the Lieutenant-Governor would prefer to resettle them now on the presumption that the Bill to remove doubts which have arisen as to the period during which a settlement of land revenue is in progress which it is proposed to enact will be passed. If the Bill is not passed, the subject will be reconsidered, hereafter. It is more advantageous to proceed with the settlement now, and afterwards, if necessary, to stay proceedings for a while, than to abandon the proceedings now and afterwards to have to send a Settlement Officer and his establishment over the ground again.

The revision of the assessment of *ijaras* should also be made now, with a view to reducing the rent in any case where the enhancement is found to be abnormally large.

13. *Paragraph 39 of the Board's letter.*—With regard to *jotes*, the Lieutenant-Governor does not oppose a reconsideration of the assessment by the Settlement Officer, provided he proceeds carefully and on sufficient knowledge. His Honour, however, sees no ground for the assumption that an increase of 10 per cent. is excessive. On the contrary, a less increase would imply that the settlement proceedings were not called for.

14. *Paragraph 41 of the Board's letter.—Separated excess lands of permanently-settled estates.*—The orders passed in paragraph 11 of this letter in respect of the status of the actual cultivators under the independent itmamdars should govern the case of the cultivators of this class of land.

15. There remain for orders the points numbered (2), (3) and (4) in paragraph 46 of your letter, the Board's suggestions in regard to which are accepted as follows:—

(*a*) the assessment having been revised in the manner indicated in the foregoing paragraphs, the settlement should be at once given effect to, the term of 30 years already sanctioned being fixed for the taluks and independent itmams;

(*b*) the fair rents which have been fixed for lands of which the existing settlement does not expire until 1898 should be published;

(*c*) a talukdari allowance of 35 per cent. or even more may be granted in the four villages of Napitkhali, Gomatoli, Chanfaldandi, and Pharnakhali, which are exposed to inundation by salt water.

As suggested by the Board, when the assessment has been revised and the revenue payable by the talukdars ascertained, the Settlement Officer should report in what cases, if any, he would recommend progressive enhancements in order to avoid the injurious effect of taking too large an increase all at once.

RAMU ASSESSMENTS.

INSTRUCTIONS FOR THE SETTLEMENT OFFICER, ISSUED BY W. C. MACPHERSON ESQ., DIRECTOR OF LAND RECORDS AND AGRICULTURE ON THE 18TH MARCH 1894.

1. Mr. Allen and I considered how we should give practical effect to the latest orders on the subject of revision of the assessments fixed for the talukdars, which are contained in Board's letter No. 168A, dated 9th February 1894, and Government orders No. 1233, dated 6th March 1894.

2. We first noticed that the figures given in paragraph 13 of Board's letter No. 168A, dated 9th February, as representing the new average rate per cultivated acre, though correct for a certain portion

of the cultivated area, are not correct for the whole cultivated area of the present settlement. The correct comparative figures of the old and new rates of rent for the whole of the cultivated area are given in paragraph 11 of the Assistant Settlement Officer's letter No. 280, dated 11th December 1892, which was submitted to the Board with my letter No. 16T., dated 9th February 1893, and for taluks, independent itmams, ijaras and khas jotes, are as follows:—

	Existing rent rate per acre	New rent rate per acre.
	Rs. A. P.	Rs A P.
Taluks	4 13 6	4 9 9
Independent itmams	7 15 4	6 0 10
Ijaras ...	2 2 8	3 1 2
Khas jotes .. .	3 14 10	4 7 8

3. We summarise the orders contained in the two letters above cited as to the action to be taken as follows:—

(1) *Rents of raiyats payalle to talukdars.*—See paragraphs 15 to 17 of the Board's letter and paragraph 4 of the Government letter. The rent settled for each raiyat is to be examined especially with reference to assessments made on the basis of soil maps. Decrees are not to be summarily set aside; but where any abnormal enhancement has been ordered, the ground of enhancement is to be examined and the rent is to be reduced by executive order As far as possible intermediate landlords are to be induced to consent to reductions on the basis of a concession to be made in the head rents for reduction of the inferior rents.

(2) *Rents of talukdars and independent itmams payable to Government.*—Paragraphs 19 to 25 of the Board's letter and paragraphs 5, 7, 10 and 11 of the Government letter The Board consider the assessments of the taluks excessive, and especially the assessments of the nij-jote lands. They consider that separate and individual consideration of the taluki rentals is required, and that the revised rentals should be reported to the Director for his approval, and in important cases to the Board.

The Government orders that assessment of a taluk shall be made by the Settlement Officer himself, and that, except under special circumstances, enhancements should not be made over 100 per cent. These orders are also to be applied in the case of the independent itmams.

The Government accepts the Board's view that where nij-jote lands of taluks had been assessed, and the assessments entered in fully and formally drawn up decrees before application of soil map rates, those first assessments must stand.

(3) *Rents of dependent itmams.*—Board's paragraphs 32 and 35, and paragraph 8 of Government letter. The Board consider that a general revision of the assessment on itmams must be made. The Assistant Settlement Officer should proceed under section 7, giving special consideration to sub-section (3). Assessments of itmams already made should be revised executively. The entries of status of the itmamdars and of their inferior tenants should also be revised where necessary. The Government apparently accept these views, and add that rents of itmamdars who have expended capital should be left to the discretion of the Settlement Officer.

(4) *Rents of holdings in ijaras.*—Paragraph 38 of Board's letter and paragraph 12 of the Government letter. The rents settled for holdings in ijaras should be revised and reduced where the enhancement is found to be abnormally large.

(5) *Rents of khas jotedars.*—Paragraph 39 of Board's letter, and paragraph 13 of the Government letter. The Board consider that the assessments should be reconsidered by the Settlement Officer. The Government authorises reconsideration, but the Settlement Officer must proceed carefully and on sufficient knowledge.

(6) *Treatment of excess lands separated from permanent settlement estates.*—Board's paragraph 41. The actual cultivators are to be recorded in all cases as raiyats. Their rents are to be revised where necessary.

(7) *Increased allowance to be given for embankments.*—Board's paragraph 44, and Government letter, paragraph 15.

(8) *Settlement to be completed as soon as practicable.*—Board's paragraph 45 and Government letter, paragraph 15. Term of 30 years is to be fixed for taluks and independent itmams (*i.e.*, including rents fixed for taluks not expiring till 1898).

(9) *All fair rents fixed to be published.*—Board's paragraphs 24 and 46, and Government paragraph 15.

4. With reference to the orders which have been summarised above, we consider it desirable that Mr. Allen should go to Ramu as soon as possible, examine the assessments generally, and proceed as follows; but in his discretion Mr. Allen may modify these instructions,

which have been drawn up by us in consultation. An effort should be made to bring the assessments into force next year for as many taluks as possible in the case of which there appears to be reasonable ground for thinking that the rents are fair and will be paid. This can only be done by publication of the final records before the 13th April. Mr. Allen will make any arrangement which he may think proper to make by way of transferring his staff to Ramu, and he is authorised to employ temporarily any number of additional kanungoes or such other establishments as may be required.

Raiyats' rents.—In the case of the rents of raiyats, whether paying to talukdars or to itmamdars or to Government, he will—

(1) Examine all cases of increase of rent exceeding by 50 per cent. the "existing rent ascertained by the Revenue Officer."

(2) Except in cases where, on account of the petty amount of the new rent settled, the increase is unimportant, *e.g.*, where the new rent settled does not exceed Rs. 10, he will in his discretion reduce the new rent to such sum as may appear to be fair, applying for this purpose the former rate of rent for the cultivated land of the holding where such rent may appear to be fair for the new lands.

(3) When such reduction of the raiyati rental is allowed a proportionate reduction will be allowed in the rent, if any, payable by the superior landlord.

5. In the case of tenure-holders of all degrees, the following principles will be observed in examining the rents payable to their superior landlords.

(1) The rent shall first be examined with reference to the raiyati assets, and it shall be ascertained what allowance has been made to represent—

(*a*) The cost of collection, including estimated expenses of litigation.

(*b*) Profits.

(*c*) Up-keep of embankments.

Where the grounds stated for any allowance made do not clearly appear, or where sufficient allowance does not appear to have been made, a fair allowance shall be recalculated. A fair cultivating rent shall then be calculated if this has not already been done for the lands held in direct cultivating possession of the tenure-holder at such rate as may be customary in the village or in the vicinity.

(2) The rent so obtained shall be compared with the rent actually settled, and shall also be compared with the existing rent payable by the tenure-holder.

(3) It shall further be noted what are the *profits* left to the tenure-holder by the new settlement as compared with the profits which he now enjoys.

(4) Except in cases where on account of the petty amount of the new rent settled the increase is unimportant, the new rent settled shall not, except in the form of a progressive rent, exceed the old rent by more than 100 per cent. Where it may appear to be fair to take by progressive enhancement, a larger increase than 100 per cent., any increase above 100 per cent. up to 200 per cent shall come into effect from the beginning of the 6th year after publication of the final record, and any increase above 200 per cent. up to 300 per cent. shall come into effect from the beginning of the 11th year after publication of the final record.

Save in cases where the new rent will not exceed Rs. 20, no increase of the existing rent of a tenure-holder exceeding 300 per cent. shall be claimed on behalf of Government.

Provided (i) that the limit of enhancement with reference to percentages of increase above stated shall not be applied where the tenure-holder is not a *bonâ-fide* cultivator in the mahal, or is not spending substantial sums in cultivation or protection of the mahal.

Provided (ii) also that the limits of enhancement with reference to percentages of increase above stated shall not be applied so as to reduce the rent below such a rent as would be obtained by application of the existing rate of rent to the new cultivated area.

Added on Mr. Allen's suggestion, with special reference to the fact that the itmamdari pattas contain a proviso to this effect.

6. In the case of a talukdar having subordinate tenure-holders, the rents payable to him by such subordinate tenure-holders shall be considered to be the gross rents of the taluk. Provided that when any such subordinate tenure-holder's interest is not in fact separate from that of the talukdar, *e.g.*, an assignment to a relative, the rents payable by the tenants inferior to the subordinate tenure-holders shall be taken to be the gross rents of the taluk for the purpose of assessment.

7. In revision of rents settled, the Settlement Officer will be guided by the advice given by Messrs. Pargiter and Caspersz in their notes of this date attached as to the circumstances under which review can be

made. Should formal review be impracticable, it may be possible to arrange a revision of rents of inferior tenants when this appears to be required on a basis of revision of head rents payable to Government.

Powers of Revenue Officers to review fair rent decisions given in connection with the settlement of the land revenue.

WE want to know what powers a Revenue Officer has to alter by way of review his fair rent decisions after they have been given under section 104.

This question is most urgent in Ramu. The Assistant Settlement Officer has fixed rents which in some cases we wish to revise always by way of *reduction* both for superior and inferior tenants—by review or compromise.

How can this be done? Under what provisions of the law? Can the Assistant Settlement Officer review of his own motion? Or on application by the Settlement Officer? The decisions were in some cases given two or three years ago.

W. C. MACPHERSON.

The 18th March 1894.

NOTE.

IT seems to me the only way in which the rents can be reduced is by review under section 623, Civil Procedure Code, the ground being the words "any other sufficient reason" in that section. The period of limitation for an application for review is 90 days by Article 173 of Schedule II of Act XV of 1877; this time has long expired, but the application could be admitted after the time under section 5 of that Act if there was sufficient cause for not making it within the time. If these conditions can be satisfied, there remains section 624, Civil Procedure Code, and in this matter the review must be entertained by the *same* officer who fixed the rents.

The application, if it can be made, should be made by the Settlement Officer rather than by the Assistant Settlement Officer of his own motion for the reasons which we discussed to-day.

F. E. PARGITER.

The above is the law on the subject. But I would point out that the "person considering himself aggrieved" and no one else can apply for a review of judgment. Section 113, Bengal Tenancy Act, does not bar *reductions* of rents settled under Chapter X, and I should be inclined to recommend fresh applications or proceedings *de novo*.

C. P. Caspersz.

The 18th March 1894.

No. 560G.S., dated Chittagong, the 10th August 1894.

From—C. G. H. Allen, Esq., Settlement Officer,

To—The Director of the Department of Land Records and Agriculture.

As directed in your telegram, dated the 25th June 1894, I have the honour to submit a report on the result of the revision of the Ramu assessment.

2. The revision was undertaken in compliance with the orders of Government contained in their letter No. 1233L.R., dated the 6th March 1894. Instructions as to the method to be pursued were drafted by you in Chittagong on the 18th March 1894, and were approved by Government, subject to certain modifications, in their letter No. 1806L.R., dated the 31st March 1894. Finally, in your telegram, dated the 31st March 1894, I was authorized to fix *rasadi* gradations without special confirmation.

3. In order to carry out these orders I encamped at Cox's Bazar from the 23rd to the 29th March 1894. The Assistant Settlement Officer was also there, and with him I went through the assessment records. I recorded the result of my proceedings in a memorandum, a copy of which accompanies this report.

4. The report now submitted has special reference only to 166 taluks, viz., 154 long-term taluks and 12 taluks formed out of excess lands separated from permanently-settled estates. Particulars with regard to the assessment of these taluks are contained in statements A and B submitted herewith. Similar particulars with reference to the remaining, mahals in the circle, viz., independent itmams, *hal* taluks, ijaras, khas jotes and noabad taraf Joy Narain Ghosal, will be separately submitted.

5. *Rents of raiyats payable to talukdars.*—The principal objection raised to these rents has been that they were illegally and inequitably enhanced on a basis of soil-rates. The villages in which rents were originally enhanced on this basis are named in the margin. These rents had been revised by the Assistant Settlement Officer in the light of the Board's criticisms before I visited Cox's Bazar. The result of the revision will appear from the following figures :—

1. Wanjarbil.
2. Khuruskul.
11. Chakmarkul.
16. Fatehkhankul.
17. Rajakul.
25. Garjania.
26. Kachapia.

VILLAGE.	Raiyati rental proposed in 1892.	Rental fixed.	Deduction obtained in revision.	REMARKS.
1	2	3	4	5
	Rs. A. P.	Rs. A. P.	Rs. A. P.	
No. 1, Wanjarbil ...	142 5 3	131 5 3	11 0 0	*Hal* taluks and taluks with which excess lands have been amalgamated have been omitted.
,, 2, Khuruskul ...	4,930 4 0	4,864 9 3	65 10 9	
,, 11, Chakmarkul ...	2,976 7 9	2,927 1 0	49 6 9	Column 2 is filled up from column 6 of statement B. Column 3 is filled up from columns 11 and 12 of statement B herewith submitted.
,, 16, Fatehkhankul ...	678 2 0	671 10 0	6 8 0	
,, 17, Rajakul . .	2,519 12 9	2,408 4 6	111 8 3	
,, 25, Garjania ...	...	...	.....	No assessments completed.
,, 26, Kachapia ...	5,234 0 9	4,861 2 9	362 14 0	
Total ...	16,471 0 6	15,864 0 9	606 15 9	

6. The following figures show the reduction effected by the Assistant Settlement Officer in the raiyati assests of the taluks included in statement A submitted with this report previous to my revision :—

	Rs.	A.	P.
Raiyati assets of the taluks as proposed in 1892	70,229	0	0
Raiyati assets now fixed	66,590	0	0
Reduction ...	3,639	0	0

which is equivalent to a reduction of 5·11 per cent. The effect of these reductions has been to ordinarily leave the existing rates of rent untouched, the increase of rental being due to increase of area under cultivation.

7. From columns 9 and 10 of statement A submitted herewith, it appears that the rents of raiyats paying direct to the talukdars have been enhanced from Rs. 32,118 to Rs. 38,204, or by 18·94 per cent. I am of opinion that these figures are sufficient to show that the rents

of these raiyats have not, generally speaking, been extravagantly enhanced, as the bulk of the increase obtained is attributable to increase of area brought under cultivation by the raiyats since the creation of their holdings, and to assessments of new holdings. I examined the records with a view to ascertain whether rents had been enhanced in any case in such a manner as to cause hardship, but I was unable to find that anything of the sort had occurred. The fact that these rents had already been revised by the Assistant Settlement Officer rendered my task a comparatively simple one, and obviated the necessity of moving the Assistant Settlement Officer to review his fair rent decisions, except in the case of a few itmams, which I shall notice when I come to deal with them.

8. *Rents of taluks payable to Government.*—In the memorandum referred to in my third paragraph, I have recorded at length the reductions which I effected in the rents of taluks, my reasons for making the reductions, and the process by which they were made. I employed four methods of reducing the rents, where they appeared to me to be excessive with reference to the existing rents.

(1) In some cases I increased the allowance to the talukdar up to a limit of 40 per cent. of the assets.

(2) In other cases I adopted as the assets the rents payable by itmamdars to the talukdar instead of the gross raiyati rents of the taluk.

(3) I fixed *rasadi* gradations for the payment of the enhanced rents.

(4) In some taluks requiring costly embankments, I allowed special reductions.

9. It is to be observed that before I commenced the revision, the Assistant Settlement Officer had already, acting under my instructions, practically revised the rents. The rents entered in column 5 of statement A which accompanied my letter No. 1638, dated the 19th August 1892, were proposed rents only. In settling the rents of the taluks, the Assistant Settlement Officer was guided by the remarks made by the Board upon the assessment proposition statement, and in cases in which the proposed enhancement appeared to him excessive, he settled lower rents than those originally proposed by him, by allowing the talukdar to retain 35 and in some cases 40 per cent. of the gross assets of the taluk. The revision of raiyati rents which I have described in paragraphs 5, 6

and 7 above, also had the effect of reducing the talukdar's rents in many cases, by diminishing the raiyati assets. In statement B the assets and rents proposed in 1892 are compared with those settled by the Assistant Settlement Officer previous to my revision and with the revenue finally settled by me in revision. It will be seen that the total reduction effected is Rs. 5,711 representing a reduction of 10·27 per cent. as compared with the rents originally proposed.

10. From statement A submitted herewith, it appears that the rents of the taluks in the statement have been raised from Rs. 29,700 to Rs. 49,901. From the latter figure must be deducted, however, the rents of the excess lands amalgamated with taluks or formed into new taluks in statement A, amounting to Rs. 1,219.* The enhanced rents are therefore Rs. 48,682, and the rate of enhancement 63·8 per cent. Of the enhanced rents, however, Rs 6,778-14 is payable by *rasadi* gradations. The enhancement immediately payable is therefore as follows:—

	Rs.	A.	P.
* Total of column 9 of statement F of 1892	4,415	6	0
Deduct proposed revenue of items 17 and 18 not included in new statement A ...	3,196	12	0
Balance ...	1,218	10	0

The rents fixed are in reality somewhat lower than this but I have not been able to calculate the difference.

	Rs.
Total enhanced rents	48,682
Deduct formerly existing rents	29,700
Balance ...	18,982
Deduct enhancement realizable by rasadi gradations ...	6,779
Balance ...	12,203

	D.	K.
Total present cultivated area of taluks in statement A	.....	
Deduct present cultivated area of *hal* taluk ...	.....	
Present cultivated area of long-term taluks ...	2,669	7
Former total cultivated area of taluks (column 7 of old statement A)	2,305	13
Deduct ditto of *hal* taluks ...	209	10
Former cultivated area of long-term taluks ...	2,096	3
Increase of cultivation	573	4

which is an enhancement of 41 per cent. on the previous rents. This is a high rate of enhancement, but it should be remembered that since these taluks were settled in 1836, prices have risen 62 per cent., and

cultivation in the long-term taluks 27 per cent., as is shown by the figures in the margin.

11. The rents of the taluks specially referred to in paragraph 20 of the Board's letter have all been revised with the following exceptions. In the case of taluk No. 64, the present revenue entered in old statement A, Rs. 3-4-5, was a misprint of Rs. 30-4-5. In the case of taluk No. 20, the rent settled is less than Rs. 10, and the present cultivated area is 8*k*. 15*g*. 3*c*. as against 1*k*. 12*g*. 2*c*. on which the former assessment was based. For these reasons I did not consider it necessary to reduce the rent fixed.

12. *Rents of dependent itmams.*—Previous to the receipt of the present orders, the Assistant Settlement Officer had already, under my instructions, revised his records by recording the existence of all itmamdars and fixing their fair rents. The allowances made to these itmamdars varied from 15 to 20 per cent. of the raiyati assets. From columns 9 and 10 of statement A submitted herewith, it appears that the rents of the itmams included in these taluks, both valid and invalid, have been enhanced from Rs. 24,840 to Rs. 32,792, or by 32 per cent. From the above it will be seen that the revision ordered by the Board had already been made before I visited Cox's Bazar. I, however, revised the rents of some itmams in mauza Khuruskul, as will be seen from paragraphs 6—9 of my memorandum of revision.

13. The records of 48 villages were finally published before the commencement of the agricultural year 1894-95. Consequently, the new rents published will become payable with effect from the 13th April 1894, corresponding with the 1st Baisakh 1301 B.S. or 1256M.S. The settlement of 30 years will expire, therefore, at the end of the agricultural year 1923-94, *i.e.*, on the 30th Chaitra 1330 B.S., or 1285 M.S. In the 48 villages whose records were finally published before the commencement of the agricultural year, the new rents of the Noabad taluks included in the accompanying statement A, and of independent itmams and khas jotes, were published.

14. *Paragraph 44 of the Board's letter.*—Special allowances on the score of embankments have been made to talukdars in mauzas Chaufaldandi, Machuakhali, and Nandakhali, as described in paragraphs 100, 101, 103 and 107 of my memorandum of revision.

15. In statement D I have added, as far as possible, the figures called for by His Honour the Lieutenant-Governor in his note, dated the 15th October last.

16. I append a statement showing the incidence per cultivated acre of the new assessment, and the percentage of increase of rentals for each class of tenants:—

CLASS OF TENANT.	Cultivated area in droons.	Cultivated in acres (1*d*=6·35 acres).	Former rent.	New rent.	Incidence of new rent per acre.	Percentage of increase of new over old rent.
1	2	3	4	5	6	7
	D. K.	Acres.	Rs.	Rs.	Rs. A. P.	
Talukdars	2,669 7	16,951	29,700	49,001	2 15 1	64
Valid itmamdars	92 14	589	1,701	2,743	4 10 6	61
Invalid ditto	1,148 8	7,293	23,140	30,049	4 1 11	30
Raiyats	1,356 4	8,612	32,118	38,204	4 6 11	19
Nijote of talukdars	71 11	455	.....	2,428	5 4 6	... .

This is not a true rate, as the rent in columns 5 includes assessment on 654*d*. 14*k*., or 4,158 acres of waste.

No. 1354G.S., dated Chittagong, the 15th March 1895.

From—C. G. H. ALLEN, ESQ., C.S., Settlement Officer, Chittagong,

To—The Director of Land Records and Agriculture, Bengal.

IN continuation of my letter No. 560 G.S., dated the 10th August 1894, and in compliance with your letter No. 282T.S., dated the 22nd October 1894, I have the honour to submit a further report upon the revision of the assessment of old thana Ramu. My report of August last furnished particulars with reference only to 154 long-term taluks, and 12 taluks formed out of excess lands separated from permanently-settled mahals. I now submit similar details with reference to (1) 19 short-term (sometimes called *hal*) taluks [statement A2], (2) 32 independent itmams, or itmams paying rent direct to Government [statement B2], (3) 1,552 khas jotes [statement C2].

2. A reference to paragraph 2 of my letter No. 1638 G.S., dated the 19th August 1892, is solicited.

(1) It will be seen that 19 short-term taluks are included in the present Statement A2, in place of 21 taluks included in the report of 1892. This is due to the omission of two taluks, viz., Nos. 820 and 821, in mauza Patali Machuakhali (items 45 and 46 of Statement A, submitted in 1892), which have been bought in by Government at revenue sale since 1892, and have been settled raiyatwar.

(2) In statement D2 are given the particulars of the assessment of the 17 ijaras settled by Mr. Stevenson-Moore.

(3) One thousand five hundred and fifty-two jotes are included in the Statement C2 now submitted in place of 1,431 included in Statement E of 1892. The increase in the number is due to the inclusion of jotes settled since 1892.

(4) No particulars are furnished for Noabad Taraf Joy Narain Ghosal (No. 34068), because the settlement has not yet been made.

3. Statement A2 contains particulars of 19 short-term taluks re-settled by Mr. Fasson in or about 1880. The term of these taluks will expire in 1898. These taluks are specially referred to in paragraphs 24, 25 of the Board's letter No. 168A., dated the 9th February 1894, and in paragraphs 6 and 7 of the Government letter No. 1233 L.R., dated the 6th March 1894. Since these orders were passed, the immediate re-settlement of these taluks has been legalised by Act V (B.C.) of 1894. The rents now settled will not, however, come into force until 1898, when the existing settlement expires.

4. I must first remark that the rents entered in column 6 of Statement II, submitted in 1892, were proposed rents only, whereas the rents in column 12 of the Statement A2 appended to this report have been judicially settled by the Assistant Settlement Officer. Omitting unimportant differences, the rents of items 3, 5, 7, 8, 16, 18 and 19 have been enhanced, as compared with the rents proposed in 1892, but in none of these cases does the fair rent settled exceed the existing rent. On the other hand, the newly-settled rents of items 4 and 15 are lower than those proposed in 1892, owing to larger allowances having been made to the talukdars.

The rents paid by raiyats to talukdars have not been altered in revision. I examined these rents when I visited Ramu in March 1894, as stated in the memorandum of revision submitted with my letter No. 560G.S., dated the 10th August 1894.

5. The rents of these talukdars have been enhanced from Rs. 3,151 to Rs. 3,576, or by 13·4 per cent.

To obtain the rate of enhancement of the rents of raiyats subordinate to the talukdars, it is necessary to omit the new rents settled of raiyats in item No. 15, because the existing rents of these raiyats are not entered in the statement. With this omission the rents of raiyats have been raised from Rs. 3,205 to Rs. 3,464, or by 8 per cent.

6. The independent itmams are specially referred to in paragraphs 34 and 35 of the Board's letter No. 168A., dated the 9th February 1894, and in paragraph 11 of the Government orders. Comparing the

rents contained in Statement B with those proposed in 1892, it will be seen that the rents of itmamdars have been reduced from Rs. 4,305 settled in 1892 to Rs. 4,095. The rents of the raiyats subordinate to the itmamdars have been reduced from Rs. 4,387 settled in 1892 to Rs. 4,342. The revision of rents of raiyats has been made in mauza Wanjarbil only. The reduction in the rents of itmamdars is due partly to the reduction of the raiyati assets of the itmams in mauza Wanjarbil, and partly to the increase of allowance to the itmamdars of mauza Patili Machuakhali from 15 to 20 per cent., which is referred to in the last sentence of paragraph 34 of the Board's letter. Rasadi gradations were also allowed in two itmams in this village, as reported in paragraph 22 of the note on the revision of assessments which accompanied my letter No. 560 G.S., dated the 10th August 1894.

7. The rents of these itmamdars have been raised from Rs. 2,661 to Rs. 4,095, or by 53·8 per cent. Since these itmams were settled in 1836, prices are estimated to have risen 67 per cent., so it does not appear that this enhancement is excessive.

The rents of the raiyats subordinate to the itmamdars have been raised from Rs. 4,064 to Rs. 4,342, or by 6·8 per cent.

8. The revision in the status of itmams 25—32 which was ordered in paragraph 11 of the Government letter No. 1233L.R., dated the 6th March 1894, has been made.

9. The revision of khas jotes was ordered in paragraph 39 of the Board's letter No. 168A., dated the 9th February 1894. Some revision has taken place which has resulted in reducing the rents of these jotes by Rs. 268. The rent of the previously existing jotes has been enhanced from Rs. 13,889 (column 6 of Statement C2) to Rs. 15,138 (column 10), or by 9 per cent.

10. I do not think that anything is to be gained by comparing the rent rates of the previous settlement with those of the new assessment of these mahals for the following reasons:—as the assessment upon uncultivated areas is inconsiderable, rent rates must be based on basila or cultivated area:—

(1) The short-term taluks and khas jotes were resettled by Mr. Fasson, whose classification of basila was different from that of the present survey, including as it did, generally speaking, all lands assessed to rent, such as homestead, fallow, and tanks, whereas the classification of

the present survey includes ordinarily only cultivated areas. Consequently a rent rate based upon Mr. Fasson's classification will appear to be much lower than one based upon the present classification would be.

(2) The previously surveyed areas of the independent itmams which are entered in column 7 of Statement B, enclosed with my letter No. 1638G.S., dated the 19th August 1892, include no waste area. It is only natural to assume, therefore, that the classification of hasila upon which these figures are based was much wider than it is at present, and the above remarks apply, therefore, to a comparison of new with previous rent rates based upon such a classification.

11. I shall be much obliged if a mistake in the statement in paragraph 5 of my letter No. 560G.S., dated the 10th August 1894, may be corrected by the substitution of the figures Rs. 2,408-4-6 and Rs. 111-8-3 for Rs. 2,404-8-3 and Rs. 115-4, in columns 3 and 4 opposite mauza Rajakul. This necessitates an alteration of the totals of these columns from Rs. 15,860-4 and Rs. 610-12 to Rs. 15,864-0-9 and Rs. 606-15-9, respectively.

12. The following statement shows the rate per cultivated acre paid by each of the classes of tenants for whom figures are now submitted:—

CLASS OF TENANT.	Cultivated area in acres.	Rent.	Rate of rent per cultivated acre.	REMARKS.
1	2	3	4	5
		Rs.	Rs. A. P.	
I.—Short-term taluk ...	1,136	3,577	3 2 4	
II.—Independent itmams	880	4,095	4 10 5	
III.—Khas jotdars ...	3,694	23,174	6 4 4	The apparent high rate is due to a large portion of the rent being assessed upon waste lands newly settled, as for the purpose of this statement it is assumed that the whole rent is paid for the cultivated area.

This statement may be compared with the following statement showing the rates of rent per cultivated acre paid by the tenants of permanently-settled mahals in Ramu:—

CLASS OF CULTIVATORS.	PARTICULARS OF CULTIVATED LAND—				
	Number of holdings.	Aggregate cultivated area held by each class.	Average area of cultivated lands per holding.	Rent.	Acreage rent per cultivated acre.
1	2	3	4	5	6
				Rs.	Rs. A. P.
In cultivating possession of tenure-holders.	1,306	5,911	3·93	25,915	4 6 0
Raiyats at fixed rates or fixed rents.	157	545	3·47	2,622	4 12 0
Settled raiyats ...	1,806	2,088	1·15	11,737	5 9 0
Occupancy raiyats ...	143	88	·61	625	7 1 0
Non-occupancy holdings.	100	105	1·05	626	5 15 0

No. 1156S., dated Calcutta, the 13th April 1895.

From—W. C. MACPHERSON, ESQ., C.S., Director of the Department of Land Records and Agriculture, Bengal,

To—The Secretary to the Board of Revenue, L. P.

WITH reference to correspondence ending with your memorandum No. 1807L R., dated 31st March 1894, I have the honour to submit reports from the Settlement Officer of Chittagong, No. 560S., dated 10th August 1894, and No. 1354G.S., dated 15th March 1895, on the revision of the resettlement of Old Thana Ramu in Chittagong.

Mr. Allen's report, dated 10th August 1894, was seen in proof by His Honour the Lieutenant-Governor and was returned to him for examination and correction under His Honour's orders in October last. It was resubmitted with a letter No. 1074G.S., dated 29th December, and two of the statements (A and B) have been revised.

Description and area of tract under settlement.

2. Old Thana Ramu is now included in the Cox's Bazar thana jurisdiction. The area under report is the most southern part of the Chittagong district except the long promontory of Teknaf. Ramu

village, which formerly gave the name to the thana jurisdiction, is on the Chittagong-Aracan road, 85 miles south from Chittagong.

The tract contains 50* villages with an area of 245·90 square miles, or 157,404 acres, of which 105,155 are hills and jungle not settled, and 52,245 acres are settled. The settled lands have been measured in 110,286 survey numbers.

3. Of the 51,157 acres shown in the last paragraph as settled, 38,166 are included in Noabad mahals;† and 12,991 acres are permanently-settled.

Classification of estates and tenures.

The following list gives the classes of Noabad mahals in Old Thana Ramu, the number of mahals which each class contains, and the aggregate area of the mahals of each class:—

I. One hundred and fifty-four long-term Noabad taluks, of which the last settlement was confirmed by Government with effect from 1836, and expired at the latest in 1886. With these taluks the Settlement Officer's tables include 12 new taluks formed by separation of excess lands from permanently-settled estates.

The aggregate area of these 166 taluks, of which the lands are scattered over 45 out of the 51 villages, is 3,659 droons and 11 kanis odd, or 23,235 acres (at 6 35 acres to the droon).

II. Nineteen (see paragraph 2 (1) of the Settlement Officer's letter No. 1354G.S., dated 15th March 1895), are short-term taluks, sometimes called hal-taluks, resettled by Mr. Fasson in 1876—81, of which the settlement will expire in 1898. These taluks contain an aggregate area of 229 droons 9 kanis, or 1,458 acres.

III. Thirty-two independent itmams, of which the last settlement expired at the latest in 1886. These independent itmams have an aggregate area of 151 droons 5 kanis, or 961 acres.

IV.—Seventeen ijaras resettled by Mr. Fasson in 1876—81, of which the settlement will expire in 1898. The ijaras

* Two villages have been amalgamated since the earlier returns for the thana was submitted.

† The term mahal is used in Chittagong to describe any unit of area paying land-revenue or rent direct to the Collector, or exempt from revenue.

have an aggregate area of 779 droons 11 kanis, or 4,951 acres.

V.—Noabad taraf Joy Narain Ghosal, of which the settlement will expire in 1902. This mahal has in the Ramu villages a total area of 76 droons 9 kanis, or 486 acres.

Under the Board's orders No. 1626A., dated 18th October 1894, new rents are not to be settled in mahal Joy Narain Ghosal for the present (except on application by landlords or tenants), as it appeared to be unreasonable to settle rents which would not come into force for eight years.

VI.—Fifteen hundred and fifty-two khas jotes, *i.e.*, raiyati holdings paying direct to Government, some settled by Mr. Fasson in 1876—81, some from time to time by the khas tahsildar, and some during the present settlement. These have an aggregate area of 1,280 droons 13 kanis, or 8,163 acres.

Adding to the area of all the noabad mahals above stated 12,991 acres permanently-settled, the whole settled area of the circle, viz., 52,245 acres, is obtained.

In all 25,000 tenancies of all degrees have been recorded in the settlement khatians in these 50 villages, of which 11,570 are noabad tenancies.

Reason why the settlement work began in Ramu; and progress made.

4. It was in Old Thana Ramu that survey operations began in 1888 in connection with the present resettlement of the Chittagong district, and it was in this area that settlement of new rents, so far as the Noabad tenants are concerned, began in 1890. This area was selected for commencement of the resettlement operations, because the proportion of Noabad lands is larger here than in other parts of the district, and because in the greater number of the noabad mahals the term of settlement had long expired.

The field survey of the Ramu villages was completed in March 1890, and the attestation of records in May 1891. The work of attesting the records was done by Babu Durga Charan Ghose, Assistant Settlement Officer, who also began the work of settling fair rents. In November 1890 he was succeeded by Babu Jogendra Kumar Bose, Assistant Settlement Officer, who completed the work of settlement of rents.

5. The principles upon which rents should be settled in Chittagong were discussed, and the early orders were summarised in paragraphs 10 to 18 of Mr. Finucane's note submitted to the Board with his letter No. 86T.-A., dated 28th January 1891. The orders of Government on that letter were conveyed in paragraphs 11 and 12 of Mr. Buckland's letter No. 723L.R., dated 28th May 1891.

Instructions given in May 1891 as to settlement of rents in Chittagong.

Page 117, *supra.*

Page 138, *id.*

Briefly, it may be stated that the instructions given to the Revenue Officers engaged in settling rents in Chittagong by higher authority down to May 1891 were—

(*i*) That a system of assessment of taluks on the rents actually paid to the talukdars by the subordinate tenants, or settled for the subordinate tenants, plus the fair rent settled at raiyati rates for lands held by the talukdars in their own possession, was preferred to a system of enhancement of talukdars' rents purely with reference to rise in prices. (Government of India's orders* No. $\frac{362R.}{1004}$, dated 2nd June 1890, and paragraph 11 of Bengal Government orders† No. 723L.R., dated 28th May 1891.)

Page 102, *id.*

Page 138, *id.*

(Orders were passed in January 1893 on the Settlement Officer's Note of 23rd January 1893, that rents may be fixed for nij-jote lands of talukdars at rates which do not exceed the rates paid by the majority of the raiyats.

(*ii*) That an allowance of 30 per cent. of the gross assets will be made to the talukdars (paragraph 11 of Government letter No. 723L.R., dated 28th May 1891).

(In orders recorded on the Settlement Officer's Note of 23rd January, it was stated that in special cases, where itmamdars intervene, the Government share of the assets might be reduced from 70 to 55.)

(*iii*) That the term of new settlement with the talukdars should be not less than 30 years, but that a different year should be fixed for the expiration of the term of settlement in each thana (paragraph 12 of the same letter).

This order was subsequently modified, and it was ordered that the settlement will not run for any thana beyond the year 1925 (orders on Mr. Allen's note of 23rd January 1895).

Down to October 1891, up to which time fair rents had been settled in 33 villages in Ramu, existing rents of raiyats, whether paying direct to Government or to talukdars, were practically accepted as fair, and were entered in the khatians as the rents settled, except when areas were found to be in excess of the rents entered in the khas tahsil registers, or the landlords' rent-rolls, or the raiyats' pattas, in which case additional rent was imposed at the rate paid for the former holding. Rents for nij-jote lands held by talukdars were calculated and settled at raiyati rates. Returns of rents settled on these principles were submitted by the Settlement Officer to the Director from time to time, and the results were summarised in the Director's Annual Reports.

His Honour the Lieutenant-Governor's orders of October 1891.

* Nowbad Selections, Vol. VI., p. 163.

6. The principles and methods on which rents had been settled in Chittagong were then examined by His Honour the Lieutenant-Governor in his Note,* dated 20th October 1891, in connection with a return of rents settled for 26 taluks in 9 villages in thana Satkania. His Honour pointed out that the Revenue Officers in Chittagong were dealing with a great settlement of land revenue over a large part of a most difficult district. He observed that a report should have been obtained from the Settlement Officer for the consideration of the Director, the Board, and Government, showing the principles on which he proposed to assess. His Honour pointed out that, in a village in Satkania, rates of Rs. 3-2, Rs. 3-0-4, Rs. 3-0-10, Rs. 3-9-6, and Rs. 1-9-7 had all been accepted as fair without anything to show that the land paying at Re. 1-9-7 was worse soil than the land paying at Rs. 3-9-6, and in fact that no attempt had been made to value the soil. His Honour directed that village statements should be drawn up, comparing existing assets with those worked out from prevailing rates in the village as ascertained and entered in soil block statements. When the assessing officer should have collected sufficient information he should submit a report showing how far he felt justified in using prevailing rates to enhance actual rates, so as to attain a general level of assessment. A general enhancement was not looked for. Small differences might be overlooked, and a dead level of uniformity was not to be expected or aimed at. His Honour remarked: "Where the differences are very great, where the mass of raiyats pay from Rs. 3 to Rs. 3-9 if no inferiority in the soil can be detected, a rate of Re. 1-9 in some particular taluk can scarcely be accepted as fair to

Government. But even then it may be accepted if the increase in assets, which it gives, is considerable. The decision should be left to the Settlement Officer, but it should be clearly shown that he, having looked the fact in the face, has deliberately resolved to accept the inequality in rates, and has not shut his eyes and worked out his assessment by rule of thumb." These orders marked the second stage in the work of settling fair rents in Chittagong.

Noabad Selections, Vol. VI, pp. 166-171.

7. In paragraph 1(*a*) of his Inspection Note on the Chittagong settlement, dated 12th January 1892, and in his diaries of 3rd, 4th, 5th, 9th and 10th January 1892, Mr. Finucane described the manner in which soil maps were being prepared by Assistant Settlement Officers in Chittagong, and recommended that this work should be entrusted for the time exclusively to Mr. C. G. H. Allen, C.S., at that time Assistant Settlement Officer. With a memorandum, No. 1990G.S., dated 15th January 1892, the Settlement Officer submitted draft rules for the preparation of soil maps and soil and rate statements, which were prescribed in Director's letter No. 361, dated 14th March 1892. The object to be kept in view was, Mr. Finucane observed, to decide whether the rental of taluks as a whole or of individuals should be enhanced. Where sufficient cause is shown to enhance rentals, and Government comes to the conclusion, on cause shown by the Settlement Officer, that they ought to be enhanced, an officer will have to go over the circle again to settle fair rents, recording the existing rents as fair, or enhancing them, as the case may be, when such enhancement is shown by the data now being collected to be justifiable.

Preparation of soil maps.

In connection with the settlement progress returns for March 1892, His Honour the Lieutenant-Governor called for report as to whether the soil maps would really be useful for assessment. His Honour asked whether it was understood that soil maps are a means and not an end. He observed that a guide is wanted to enable the Revenue Officers to see if the rents paid are sufficiently up to the average or not. If the soil maps are such a guide, their preparation might be continued; if not, it might be stopped.

I do not propose to summarise here the further correspondence which has passed with regard to soil maps. A special report on this subject will be submitted It will suffice to mention here that soil maps were prepared under the supervision of Babu Jogendro Kumar

Bose, Assistant Settlement Officer, for all the 50 villages of Old Thana Ramu, and that they were used as a guide to settlement of fair rents to the extent noted in paragraph 4 of my letter No. 430T., dated 21st September 1892. They were so used in 52 of the 175 taluks (151 long-term, and 24 short-term taluks) specified in the tables appended to the Settlement Officer's letter No. 1638G.S., dated 19th August 1892. It is necessary also that it should be here stated that the work of preparation of soil maps in thana Ramu, which was completed before August 1892, was done in an unintelligent fashion. In records which I examined in January 1893, no attempt had been made to bring together in the soil maps lands of the same description within the meaning of section 30 of the Tenancy Act; but all land, whether ordinary rice-growing, homestead or paundi (land growing rabi crops), paying at the same rate of rent, had been grouped together in one soil block. The maps made were, in fact, rate maps, and not maps showing class of soil.

The Settlement Officer's Report of August 1892 on the assessment of the Ramu villages.

8. The submission of Mr. Allen's letter No. 1638G.S., dated 19th August 1892, containing his report on the rents settled in the various classes of mahals in the 50 Ramu villages, was the next stage in this correspondence. This report was submitted to the Board with my letter No. 430T., dated 21st September 1892. Some supplementary information was submitted with my letter No. 1834T.A., dated 27th October 1892, and (in response to the Board's letters Nos. 13191L., dated 7th November 1892, and 16A., dated 5th January 1893) in my letter No. 1771A., dated 14th July 1893.

Orders as to entry of itmamdar in the settlement records.

9. The question how dependent itmamdars, *i.e.*, middlemen intermediate between the talukdar and the raiyats, should be treated was referred for orders in connection with the Ramu assessments in my letter No. 1834A., dated 27th October 1892. This question was considered by His Honour the Lieutenant-Governor and by the Hon'ble Mr. Stevens in Chittagong in January 1893, and it was decided that the Ramu settlement papers, from which the itmamdars had in many cases been altogether excluded, must be revised, and that the itmamdars must in all cases be recorded. It was further decided that a discretion must be allowed to the Revenue Officers to allow, in special cases, a larger share of the whole assets to be divided between the talukdar and the itmamdar than the ordinary percentage of 30. These orders necessitated

important revision of the records. The orders were confirmed in paragraph 3 of Government letter No. 189T.R., dated 15th June 1894.

10. In orders* of the Government of India, No. 1792—193, dated 24th July 1893, it was directed that the noabad taluks should be treated for the purpose of assessment as tenures within the meaning of Bengal Tenancy Act VIII of 1885. The Board's letter† No. 1062A., dated 15th August 1893, communicating those orders, added that kabuliyats need not be taken from the talukdars.

Status of noabad talukdars decided.

* Page 183, *supra.*

† Page 185, *id.*

11. The orders of the Board and of Government, contained in the letters noted in the margin, may be said to form the next stage in the Ramu correspondence. Those orders were summarised in my note dated 18th March 1894. The summary there given is reproduced below:—

Orders of the Board and Government contained in letters No. 168A., dated 9th February 1894, and No. 1233, dated 6th March 1894.

(1) *Rents of raiyats payable to talukdars.*—See paragraphs 15 to 17 of the Board's letter, and paragraph 4 of the Government letter. The rent settled for each raiyat is to be examined, especially with reference to assessments made on the basis of soil maps. Decrees are not to be summarily set aside; but where any abnormal enhancement has been ordered, the ground of enhancement is to be examined, and the rent is to be reduced by executive order. As far as possible intermediate landlords are to be induced to consent to reductions on the basis of a concession to be made in the head rents for reduction of the inferior rents.

(2) *Rents of talukdars and independent itmams payable to Government.*—Paragraphs 19 to 25 of the Board's letter, and paragraphs 5, 7, 10 and 11 of the Government letter. The Board consider the assessments of the taluks excessive, and especially the assessments of the nij-jote lands. They consider that separate and individual consideration of the taluki rentals is required, and that the revised rentals should be reported to the Director for his approval, and in important cases to the Board.

The Government orders that assessment of a taluk shall be made by the Settlement Officer himself, and that, except under special circumstances, enhancements should not be made over 100 per cent. These orders are also to be applied in the case of the independent itmams. The Government accepts the Board's view that where nij-jote lands of taluks had been assessed, and the assessments entered in fully and formally drawn-up decrees before application of soil map rates, those first assessments must stand.

(3) *Rents of dependent itmams.*—Board's paragraphs 32 and 35, and paragraph 8 of Government letter. The Board consider that a general revision of the assessment on itmams must be made. The Assistant Settlement Officer should proceed under section 7, giving special consideration to sub-section (3). Assessments of itmams already made should be revised executively. The entries of status of the itmamdars and of their inferior tenants should also be revised where necessary. The Government accept these views, and add that rents of itmamdars who have expended capital should be left to the discretion of the Settlement Officer.

(4) *Rents of holdings in ijaras.*—Paragraph 38 of Board's letters and paragraph 12 of the Government letter. The rents settled for holdings in ijaras should be revised and reduced where the enhancement is found to be abnormally large.

(5) *Rents of khas joldars.*—Paragraph 39 of Board's letter, and paragraph 13 of the Government letter. The Board consider that the assessments should be reconsidered by the Settlement Officer. The Government authorises reconsideration, but the Settlement Officer must proceed carefully and on sufficient knowledge.

(6) *Treatment of excess land separated from permanent settlement estates.*—Board's paragraph 41. The actual cultivators are to be recorded in all cases as raiyats. Their rents are to be revised where necessary.

(7) *Increased allowance to be given for embankments.*—Board's paragraph 44, and Government letter, paragraph 15.

(8) *Settlement to be completed as soon as practicable.*—Board's paragraph 45 and Government letter, paragraph 15. Term of 30 years is to be fixed for taluks and independent itmams (*i.e.*, including rents fixed for taluks not expiring till 1898).

(9) *All fair rents fixed to be published.*—Board's paragraphs 24 and 46, and Government paragraph 15.

The orders cited above were carefully considered by the Settlement Officer and by me in March 1894; and it was decided by us that an effort should be made to finally publish the Ramu records and to bring the new rents into force with effect from the year 1301 (beginning 13th April 1894) for as many mahals as possible. This decision was arrived at in view of the fact that unless the records were finally published before the 13th April 1894 the new rents would not come into effect till after April 1895 (section 110 of the Tenancy Act), and Government would therefore lose a year's increase of revenue, and also

in view of the value of the practical experience to be gained by ascertaining in a limited area how the new assessments made under the Tenancy Act are likely to work.

Instructions with regard to revision of the rents settled were drawn up by me in consultation with the Settlement Officer, and represented with one or two exceptions our joint views as to the most expedient methods and principles to be followed under all the circumstances of the case.

These instructions were as follows :—

Raiyats' rents.—In the case of the rents of raiyats, whether paying to talukdars or to itmamdars or to Government, the Settlement Officer will—

(1) Examine all cases of increase of rent exceeding by 50 per cent. the "existing rent ascertained by the Revenue Officer."

(2) Except in cases where on account of the petty amount of the new rent settled, the increase is unimportant, *e.g.*, where the new rent settled does not exceed Rs. 10, he will in his discretion reduce the new rent to such sum as may appear to be fair, applying for this purpose the former rate of rent for the cultivated land of the holding where such rent may appear to be fair for the new lands.

(3) When such reduction of the raiyati rental is allowed, a proportionate reduction will be allowed in the rent, if any, payable by the superior landlord.

Rents payable by tenure-holders.—In the case of tenure-holders of all degrees, the following principles will be observed in examining the rents payable to their superior landlords :—

(1) The rent shall first be examined with reference to the raiyati assets, and it shall be ascertained what allowance has been made to represent—

(*a*) The cost of collection, including estimated expenses of litigation.

(*b*) Profits.

(*c*) Up-keep of embankments.

Where the grounds stated for any allowance made do not clearly appear, or where sufficient allowance does not appear to have been made, a fair allowance shall be recalculated. A fair cultivating rent shall then be calculated if this has not already been done for the lands held in direct cultivating possession of the tenure-holder at such rate as may be customary in the village or in the vicinity.

(2) The rent so obtained shall be compared with the rent actually settled, and shall also be compared with tne existing rent payable by the tenure-holder.

(3) It shall further be noted what are the *profits* left to the tenure-holder by the new settlement, as compared with the profits which he now enjoys.

(4) Except in cases where on account of the petty amount of the new rent settled the increase is unimportant, the new rent settled shall not, except in the form of a progressive rent, exceed the old rent by more than 100 per cent. Where it may appear to be fair to take by progressive enhancement a larger increase than 100 per cent., any increase above 100 per cent. up to 200 per cent. shall come into effect from the beginning of the 6th (*a*) year after publication of the final record, and any increase above 200 per cent. up to 300 per cent. shall come into effect from the beginning of the (*b*) year after publication of the final record.

Save in cases where the new rent will not exceed Rs. 20, no increase of the existing rent of a tenure-holder exceeding 300 per cent. shall be claimed on behalf of Government.

Provided that the limit of enhancement with reference to percentages of increase above stated shall not be applied where the tenure-holder is not a *bonâ fide* cultivator in the mahal, or is not spending substantial sums in cultivation or protection of the mahal.

6. In the case of a talukdar having subordinate tenure-holders, the rents payable to him by such subordinate tenure-holders shall be considered to be the gross rents of the taluk. Provided that, when any such subordinate tenure-holder's interest is not in fact separate from that of the talukdar, *e.g.*, an assignment to a relative, the rents payable by the tenants inferior to the subordinate tenure-holders shall be taken to be the gross rents of the taluk for the purpose of assessment.

The instructions were generally approved by the Board and Government in Board's letter No. 439A., dated 30th March 1894, and Government letter No. 4806L.R., dated 31st March 1894. I was also authorised to inform the Settlement Officer that progressive enhancements of the rents of tenures might be fixed by him without confirmation of superior revenue authority.

(*a*) Substituted for 11th by Government orders No. 1806L.R., dated 31st March 1894.
(*b*) Ditto 21st by ditto ditto.

12. The Settlement Officer's reports now submitted contain information as to the result of the revision of the rents settled for all the classes of mahals enumerated in paragraph 3 of this letter except the lands of noabad taraf or temporarily-settled estate Joy Narain Ghosal (V).

The Settlement Officer's reports No. 560G.S., dated 10th August 1894, and No. 1354G.S., dated 15th March 1895, on the revision of the rents.

Of the statements appended to the Settlement Officer's letter of 10th August 1894, statement A gives detailed information for the 166 taluks of class I, taluk by taluk and village by village, as to the areas cultivated (including homestead) and waste held by raiyats, held by itmamdars, and held nij-jote by the talukdars (columns 6 to 8); as to the existing rent paid by raiyats and itmamdars to the talukdars for the lands included in these taluks (column 9); as to the fair rent settled as payable by the raiyats, by the itmamdars, and by the talukdar for his nij-jote lands (column 10); as to the total assets so obtained (column 11 repeats the total already entered in column 10); as to the percentage of the total assets allowed to the talukdar (column 12); as to the rent finally settled after consideration both by the Assistant Settlement Officer and Settlement Officer as payable by the talukdar at once, if it be not rasadi, or ultimately if the rent settled be a rasadi rent (column 13); as to the former rent paid by the talukdars (column 14).

Statement B compared the rents first proposed for these taluks by the Assistant Settlement Officer (column 5) with the rents actually settled by him (column 6) and with the revenue finally settled by the Settlement Officer in revision (column 9).

Statement C shows how excess lands separated from permanently-settled estates have been dealt with, *i.e.*, whether they have been formed into new taluks or amalgamated with other taluks.

Statement D is an abstract of the new rentals settled for raiyats, itmamdars and talukdars.

Of the statements appended to the Settlement Officer's report, dated 15th March 1895, statements A2 and B2 give for the 19 short-term taluks (class II of paragraph 3 of this letter) and for the 32 independent itmams (class III) particulars similar to those given for the long-term taluks in statement A appended to the Settlement Officer's letter of 10th August 1894. Statement C2 gives particulars of the rents settled for the 1,552 khas jotes village by village, and statement D2 gives particulars of the assessment of the 17 ijaras settled by Mr. Stevenson-Moore.

Remarks on the Settlement Officer's letters No. 560G.S., dated 10th August 1894, and No. 1354, dated 15th March 1865.

13. When the Settlement Officer speaks in paragraph 5 of his letter of 10th August 1894 of objections having been made to rents, he refers to the objections made not by the tenants, but by the higher revenue authorities in correspondence ending with the Government orders No. 1233, dated 6th March 1894. In all 27 appeals were preferred to the Special Judge from Ramu. The Judge upheld the decisions in 23 cases, and reversed in one case, so far as I have information.

The clerical errors in the statement given in the 5th paragraph of Mr. Allen's letter of 10th August 1894, have been corrected in manuscript as requested in paragraph 11 of his letter No. 1354, dated 15th March.

General results.

The general results of the resettlement of the mahals of classes I, II, III, and VI shown in paragraph 3 of this letter with regard to rents of tenants of all degrees (except under-raiyats) are as follows:—

	Rs.
Former rents	78,115
New rents	1,06,658

And the results, so far as the Government revenue is concerned, are as follows:—

	Former revenue.	New revenue payable from 1894-95.	New revenue payable from 1898.	Revenue ultimately payable after last progressive enhancement comes into force.
	Rs.	Rs.	Rs.	Rs.
I.—The 166 long-term and excess area taluks ...	29,700	43,072	43,072	49,902
II.—The 19 short-term taluks ...	3,151	3,151	3,577	3,577
III.—The 32 independent itmams	2,661	4,095	4,095	4,095
IV.—The 1,552 khas jotes ...	13,889	(*a*)15,138	(*a*)15,138	(*b*)23,174
Total ...	49,401	65,456	65,882	(*b*)80,748

(*a*) Does not include rents for newly settled lands for which figures are not available.
(*b*) Includes Rs. 8,036 assessed on newly cultivated lands.

So much has been written about the rents settled in Ramu that it appears to me to be unnecessary to add anything to the discussion, except to remark that the new rents appear to be likely to be paid.

The figures given in paragraph 17 of the Settlement Officer's letter No. 560, dated 10th August 1894, and in paragraph 12 of his letter No. 1354, dated 15th March 1894, show that the average rates of rent payable for a cultivated acre by the tenants of various degrees in Ramu are as follows:—

		Rs.	A.	P.
By the talukdars of class I	to Government ...	2	15	1
Ditto „ II	ditto ...	3	2	4
By the independent itmamdars	ditto ...	4	10	6
By the khas jotdars	ditto ...	6	4	4
By raiyats subordinate to tenure-holders	...	4	6	11

Mr. Allen compares these rates with the average rates payable by tenants in Ramu holding under the permanent settlement-holders, which are as follows:—

	Rs.	A.
By tenure-holders	... 4	6
By raiyats at fixed rates	... 4	12
By settled raiyats	... 5	9
By occupancy raiyats...	... 7	1
By non-occupancy raiyats	... 5	15

The average rate of rent payable by the noabad khas jotedars is really considerably less than the rate shown above, as the aggregate rents (into which the cultivated area has been divided to get the average rate) include the ultimate assessment of a considerable amount of lands now waste which have been taken up on progressive rents of a *jungalburi* nature. In fact, the average rate of rent of the khas jotdars obtained by dividing 530 droons of hasila area (3,360 acres) into Rs. 15,138 (the new rent settled for the lands held by the khas jotdars other than the newly settled lands) comes to Rs. 4-8 an acre. This is a high average rate, as compared with the Bihar districts, but is low compared to the rates taken by the permanent settlement-holders in Chittagong.

Realization of the new rents.

14. The records for 48 villages in Ramu were finally published before the beginning of the agricultural year 1301 (1894-95); and the new rents settled for these villages, so far as terms of existing settlement had expired, came into force from the 13th April 1894. The Settlement Officer visited Cox's Bazar on the 9th September 1894, mainly with the object of ascertaining that matters were in train for realizing

the enhanced Ramu rents. He discussed this subject with the Khas Tahsildar and reported as follows:—

"The kists in this circle are as follows:—

(*a*) *Taluks paying Rs. 50 and upwards*—

		As.		
September	...	4	latest day of payment,	27th December.
December	...	6	ditto,	25th February.
March	...	6	ditto,	25th May.

(*b*) *Taluks paying Rs. 10 and upwards below Rs. 50*—

		As.	
September	...	4	latest day 25th February.
December	...	6	
March	...	6	latest day 25th May.

(*c*) *Taluks paying below Rs. 10*—

		As.	
December	...	16	latest day 25th June.

(*d*) *Jotes paying Rs. 50 and upwards*—

"In the absence of any kistbandi entered in their kabuliyats—

		As.			As.
June	...	4	December	...	... 4
September	...	4	March	...	... 4

"The rent for the 4th quarter of 1893-94, and the rent of the 1st quarter of 1894-95, are realized together up to the 30th June 1895; the rents of the 2nd and 3rd quarters of 1894-95 are realized by the end of each quarter.

(*e*) *Jotes paying below Rs. 50*—

31st March 16 annas, realizable up to the 30th June.

"The newly enhanced Ramu rents will therefore be realizable as follows:—

Class of tenancy.	First kist with effect from which enhanced rents are realizable.	Latest date of payment of first kist of enhanced rents.
1	2	3
(*a*) Taluks paying Rs. 50 and upwards.	September, 4 annas ...	27th December 1894.
(*b*) Taluks paying Rs. 10 and upwards below Rs. 50.	September, 4 annas ... / December, 6 „ ...	25th February 1895.
(*c*) Taluks paying below Rs. 10.	December, 16 annas ...	25th June 1895.
(*d*) Jotes paying Rs. 50 and upwards.	First quarter, 1894-95 ...	30th June 1894.
(*e*) Jotes paying below Rs. 50.	31st March, 1895 ...	June 1895.

"The Assistant Settlement Officer has already made over to the khas tahsildar revised khewats of all the long-term taluks, independent itmams and jotes in Ramu, showing the newly-surveyed area and newly-settled jote of each tenure and holding. The khas tahsildár is preparing a new karcha; the karcha of taluks is completed, that of jotes will be ready in two days. He has distributed all the new rents settled according to the kistbandi entered in the preceding paragraph.

"A notice has been issued upon each talukdar, whose rent has been enhanced, informing him of what rent he will have to pay at the next kist. I am also having a jamabandi slip prepared by the Assistant Settlement Officer for each such taluk, in which the names of each tenant subordinate to the talukdar, the new rent payable, and the present area of each holding, will be entered. These jamabandi slips will be issued to the talukdars from the khas tahsil office.

"The advisability of issuing a similar notice upon each direct-paying jotedar whose rent has been enhanced was discussed, but there appears no sufficient reason for doing this at present. I have asked the khas tahsildar to inform me if the jotedars raise any objection to the new rents on the score of not knowing what they have to pay. The whole of these rents, with the exception of those of a few jotedars who prefer to pay at Cox's Bazar, are realized in the mufassal, and the collection muharrir will have his karcha, from which the new rents will be entered in the chalans. It is to be observed that in the case of the jotedars paying Rs. 50 and upwards, one kist has already passed, at which the new rents should have been realized. The rent of the first quarter of 1894-95 was realized on the 30th June, and the new rents should have been realised. The collection muharrirs will now be instructed to realize for that quarter the difference between the new rent and the old. Similar steps will also be taken with reference to all advance collections for 1894-95. Where rents have been enhanced, the advance collections at the old rate must be treated as part payments only, and steps will be taken to realize the full demand.

"I have impressed upon the General Manager, Court of Wards, under whose management many of the largest taluks in Ramu are, the necessity of paying up the new rents in full and with punctuality. His doing so will serve as a good example to the other talukdars.

* * * * * *

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"In 48 villages the new rents of the re-settled long-term taluks, independent itmams, and jotes are realizable during the current year. There remain the rents of hal taluks and of ijaras, both of which classes of mahals expire in 1898. Since obtaining orders to re-settle at once the rents of all noabad mahals, irrespective of the year of expiry of their current settlements, the Assistant Settlement Officer has settled the new rents of the taluks. This work was done in August and during the current month. The ijaras still remain. The fair rents of the subordinate tenants of these ijaras have been judicially settled, and in some cases also the fair rents of the nij-jote lands, but it still remains to be decided to what extent these ijaras are to be amalgamated with taluks. I have now passed orders in respect to each of them after discussing the circumstances of each with the Assistant Settlement Officer, and will report further about them hereafter. The work remaining to be done in these 48 villages is to settle the fair rents of the ijaras, and to draft and finally publish the records of the ijaras and hal taluks.

"The remaining two villages are Napitkhali and Garjania. In Napitkhali the Assistant Settlement Officer is busy settling previously unsettled lands, and for this reason he has delayed publication in this village.

"In Garjania a large area of excess lands was separated from noabad kaimi taluk No. 33543, which was permanently settled under the terms of Lord Dalhousie's proclamation (see item No. 18 of statement submitted in 1892). The separation was made by allowing the talukdar to retain a compact estate and the best lands. He appealed, however, to the Sub-Judge, who decided that the original lands of the taluk must be identified with the help of the 1200M.S. dâgs, and we could then separate the excess lands, and I understand that this decision has been upheld on appeal by the High Court. The identification is now complete, and fresh khatians are being prepared of the excess lands separated. The Assistant Settlement Officer will fix the fair rents of the excess lands when he returns from leave in November next."

As to the collections actually made, the Settlement Officer furnishes the following information:—

The September kist of Old Thana Ramu. Latest day of payment, 25th December 1894.

"(3) The following statement compares the demand and collections of the September kist 1894-95 for the 166 taluks as class I in the

Ramu correspondence with those of the corresponding kist of 1893-94:—

	Demand.	Collections.	Percentage of collection.
	Rs.	Rs.	
September kist of 1893-94 previous to settlement	7,648	7,593	99·2
Demand of kist of September 1894-95, the first kist after the new settlement	11,168	11,033	98·7

Only two taluks were brought to sale in consequence of arrears of this kist.

"(4) The following statement shows the demand and collections up to the 31st March 1895 from independent itmams and khas jotes for the year 1894-95, as compared with those of 1893-94, previous to the settlement:—

Year.	Demand.	Collections.	Percentage of collection.
	Rs.	Rs.	
1893-94	16,652	15,213	91·3
1894-95	21,129	17,587	83·2

I am unable to compare the above figures exactly with the figures showing general results which are given in paragraph 13 of this letter. The demand of Rs. 11,168 shown as representing the September kist demand (4 annas) from the 166 taluks of class I is rather more than ¼th of the whole demand of Rs. 43,072 shown in paragraph 13 of this letter. It probably includes the entire demand of the year due from some small taluks. The demand of Rs. 21,129 shown in this paragraph as due from the independent itmams and khas jotes differs from the demand shown in paragraph 13 as due from these two classes of mahals (Rs. 4,095 + Rs. 15,138); but this may be in part due to the fact that in the case of some newly settled lands held by khas jotdars the new demand of 1894-95 has not been shown in the statement in paragraph 13. I understand that the collections from taluks down to the middle of March had been satisfactory, but that the collections from independent itmams and khas jotes have not been quite satisfactory on account chiefly of special reasons connected with some confusion as to certain jotes being included or not included in some of the independent itmams. After examining the accounts in consultation with the Khas Tahsildar at Cox's Bazar, Mr. Allen has recently passed orders which will have the result, I hope, of improving the collections.

No. 675A., dated Calcutta, the 10th May 1895.

From—M. FINUCANE, ESQ., Offg. Secy. to the Board of Revenue, L. P.,
To—The Director of the Department of Land Records and Agriculture, Bengal.

THE HON'BLE C. C. STEVENS, C.S I.

IN acknowledging the receipt of your letter No. 1156S., dated the 13th April 1895, and its enclosures, being the final report on the revision of the re-settlement of old thana Ramu, in Chittagong, I am directed to request that you will furnish the Board with information on the following points:—

I.—The amount of the rent and revenue of the 33 villages, mentioned in the end of paragraph 5 of your letter, according to the first assessment, *i.e.*, before the assessment with aid of soil maps was introduced.

II.—The rent and revenue as at first revised according to soil maps (*a*) of these 33 villages, (*b*) of the others.

III.—The rent and revenue as finally revised under the orders of the Board and Government of (*a*) and (*b*).

The information asked for under I, II, and III may be furnished in a comparative table.

IV.—What was the excess area based on, where additional rent was allowed on this ground, (1) in the case of tenants, of talukdars, (2) in the case of khas Government jotedars? Was comparison made of areas by the present Government survey, with areas by any former Government survey, or was it based on comparison of present survey areas with areas shown in talukdar's papers?

V.—In how many instances were itmamdars excluded from the records as mentioned in paragraph 9 of your letter?

2. If the information now called for is not available in your office, I am to request that it may be obtained from the local officers.

3. I am to observe that a final report of this kind should have come through the Collector and the Commissioner. The report is now being sent to the Commissioner of Chittagong for any remarks he may wish to offer.

No. 1597S., dated Calcutta, the 22nd May 1895.

Memo. by—The Director of Department of Land Records and Agriculture, Bengal.

Copy, with copy of the letter to which it is a reply, forwarded to the Settlement Officer of Chittagong for favour of early report.

No. 479G.S., dated Chittagong, the 7th August 1895.

From C. J. Stevenson-Moore, Esq., c.s., Settlement Officer, Chittagong,

To—The Director of Land Records and Agriculture, Bengal.

In reply to your memorandum No. 1597S., dated 22nd May 1895, forwarding Board of Revenue's letter No. 675A, dated 10th May 1895, I have the honour to submit the following further report called for on the Ramu assessment.

2. The annexed statement contains the information called for in paragraphs I and III. That noted in paragraph II is not available, for when the rent and revenue were first revised according to soil maps, no separate lists were made. Corrections were made on the lists existing, and it is impossible now to ascertain what corrections were made on this account.

3. Paragraph IV of the Board's letter under reply:—

The enhancement of a Government khas jotedar's rents on increased area presents no difficulties whatever. The Collector's registers show clearly what the area cultivated and uncultivated is for which he is paying rent, and he, of course, recognises his liability to pay extra rent on the increased area at the rate of rent already existing. The area registered by the Collector was invariably ascertained by actual measurement The scale of measurement since the 1200 M. survey has not varied in this district. The only difference is that *ails* formerly excluded from measurement, have during the present survey been included. Making a small allowance for this, the fixation of a khas jotedar's fair rent merely resolves itself into a mathematical calculation.

With reference to the enhancement of rent on excess area of tenants under talukdars, our data are not so easily arrived at or so accurate, but are sufficiently reliable to admit of the same principle (if worked less rigidly) of being applied with perfectly satisfactory and fair results. Before starting khanapuri in Ramu (as subsequently in other thanas) copies of tauzis, duly verified, were obtained from all

proprietors and tenure-holders showing the areas and rents of subordinate holdings. At attestation these tauzis were scrutinised side by side with pottahs, rent receipts, copies of rent-suit decrees, and road cess returns produced by raiyats. Thus the documents of the landlord on one side were checked by those of the raiyat on the other and discrepancies investigated and reconciled. In estimating the merits of this procedure it should be borne in mind that nearly every raiyat in Chittagong holds a duly registered pottah containing the number and area of the plots according to the 1200M survey and according to Mr. Fasson's settlement, and further, that all these pottahs contain a clause providing for alteration of rent on account of increase or decrease of area. In Chittagong, a district not fully developed, where waste land is always being brought under the plough, the principle of enhancing rent on increased area is one with which the smallest cultivator is thoroughly familiar, and the justice of it is never questioned.

Paragraph V.—The number of itmamdars at first excluded from the record appears to have been 1,331.

CHAPTER 8.

ASSESSMENT INSTRUCTIONS.

No. 749G.S., dated Chittagong, the 1st September 1893.

From—C. G. H. ALLEN, Esq., Settlement Officer, Chittagong.

To—The Commissioner of the Chittagong Division.

I HAVE the honour to submit the instructions for assessment which I propose to issue for the guidance of the Assistant Settlement Officers subordinate to me.

2. The list of tenants in my paragraph 2 is practically the same as that given in paragraph 10 of my programme for the survey year 1893-94 (my letter No. 652G.S, dated the 16th instant). I have, however, added the holders of previously unassessed lands who refuse to execute kabuliyats at the rents fixed, in order to provide a machinery for making their rents binding upon them in case of such refusal.

3. Paragraph 3 *et seq.* are based on the assumption that the Government of India have ruled noabad taluks to be tenures. I understand this to be the case, though I have not yet seen the orders.

4. In my paragraph 4 I allude to paragraph 5 of letter No. 362—100-4 from the Government of India to the Government of Bengal, dated the 2nd June 1890.

Page 103, *supra.*

5. The instructions which I now propose to issue on the subject of itmams are in general consonance with the orders passed in the similar case of the *haolas* of char Nalchira in Noakhali. I would especially refer to letter No. 301T.A., dated the 26th July 1887, from the Director of Land Records to the Commissioner of the Chittagong Division. Clause (3) is important, and the principle laid down is amplified in my paragraph 17. I look upon the treatment of these *eksaner* raiyats as a vital point in this settlement. My instruction is based on the followinp extract from the Board's letter No. 511A., dated the 28th November 1882, with reference to char Nalchira:—"There is no necessity for adopting a general conclusion or making a general declaration that the so-called howladars are tenure-holders within the meaning of the settlement law. The howladar always begins by being a raiyat, and ends by becoming a tenure-holder. Whether any particular howladar is one or the other at a given time is a question of fact, which must be decided at the time of a settlement for the term of the settlement: whichever status may be assigned to him, he may keep his title of howladar. In regard to the particular settlement of char Nalchira, it seems to the Board that, considering the effects of the storm-wave of 1876, it may be said that the howladars *are not tenure-holders, as they have no permanent settled body of tenantry from whom they receive rents.*"

6. My proposal in paragraph 17 to neglect the high rents paid by *eksaner* raiyats or jotdars is in substantial accord with the Hon'ble Mr. Dampier's opinion expressed in paragraph 12 of the Board's letter No. 78A., dated the 19th February 1883, to the Commissioner (page 138, volume IV, Noabad Selections). In making a record of rights under the Tenancy Act, we are bound to make a record-of-rights of every tenant, so that we cannot cancel the names of these tenants from the record. I beg to refer also to clauses (*a*), (*b*) and (*c*) of paragraph 67 of the Board's letter No. 693A., dated the 18th August 1883 (pages 209, 210, volume IV, Noabad Selections), and to the Government orders contained in paragraph 9 of their letter No. 1719—667L.R., dated the 10th August 1885 page 406 *idem*). The gist of the whole matter is this, that these *eksaner* raiyats always pay competition rents, and it is obviously unsafe to base assessments, which will be in force for 30 years, on the competition rents of any particular season. What is wanted as a basis of assessment is a rate based on that paid by permanent settled cultivators, which must necessarily be a rate low enough to enable the cultivator to tide over bad seasons.

7. My remarks in paragraph 13 on the subject of a prevailing rate of rent are based on my firm conviction that the meaning of a prevailing rate is *one rate which prevails*, and by which the rents of several tenants are fixed. In this sense of the word there are, so far as I am aware, no prevailing rates of rents in this district.

8. Chittagong Form 10, alluded to in my paragraph 13, contains particulars of each holding, including the tenant's name, the area of the holding according to the landlord's rent-roll, and the existing rent. The Forms of Institution Proceeding, Issues, and Decisions are proposed to save time and labour, and to prevent the Assistant Settlement Officer omitting any necessary formality from the record. If these forms are approved, I request that 10,000 copies of each may be printed and sent me as soon as possible.

9. The object of the weekly report of assessment, referred to in paragraph 20, is to enable me to prefer appeals against the Assistant Settlement Officer's decisions, if they appear to be on the face of them unfair. This point was referred to in paragraph 8 of my letter No. 652G.S., dated the 16th instant.

10. The special instructions alluded to in my paragraph 21 are those which were referred to in your letter No. 693, dated the 11th instant, which I intend to resubmit shortly.

11. I beg that these instructions, if approved, may be printed, and that a dozen copies may be supplied to me.

Instructions for assessment.

[Extract printed for reference.]

* * * * * *

2. The Assistant Settlement Officer has to settle fair rents of all the noabad tenants of the following classes in his circle:—

Different classes of noabad tenants, whose fair rents the Assistant Settlement Officer is bound to settle.

(1) Noabad talukdars, whose taluks have either expired or are in the ultimate (*a*) year of their term of settlement.

(*a*) *Note.*—Taluks which will expire in 1894-95 are in the ultimate year of their term of settlement in 1893-94.

(2) Tenants subordinate to noabad taluks or ijaras which have either expired or are in the (*b*) penultimate year of their term of settlement.

(*b*) *Note.*—The fair rents of tenants under taluks which expire in 1895-96 may be fixed in 1893-94.

(3) Tenants (*c*) subordinate to noabad taluks or ijaras which have not yet reached the penultimate year of their term of settlement, provided

(c) *Note.*—The word tenant includes dar-talukdars, itmamdars, dar-itmamdars, raiyats and under-raiyats holding lands of the talukdar or ijaras, whether they are directly subordinate to the talukdar or ijardar or not.

that such tenants hold lands, the area of which is in excess of or less than that of those for which they are paying rent (section 104 (2), Bengal Tenancy Act).

Note.—Under the section quoted, the Revenue Officer must settle a fair rent of all tenants holding land in excess or less than those for which they are paying rent. In order to minimize work hereafter, fair rents of all noabad tenants, subordinate talukdars, who hold excess lands should be fixed now.

(4) Jotdars of Mr. Fasson's settlement and those holding under leases granted subsequently by the Collector, provided such leases have run for ten years. The rents of such jotdars as have not held for ten years cannot be enhanced, except on the ground of excess area under section 104 (2) (see section 13, Act VIII, Bengal Code, of 1879, under which Act these settlements were made).

(5) Holders of land previously unassessed who refuse to execute kabuliyats at fair rates (see paragraph 21 below).

* * * * * *

Nij-jote lands.

6. Under section 7 (4), Bengal Tenancy Act, a fair and equitable rent must be fixed for the nij-jote lands, and the correct principle to apply would appear to be that prescribed in section 52 (3), Bengal Tenancy Act, for the fixation of rent on excess areas.

Use of soil maps.

In order to ascertain rates generally payable for lands, soil maps have been prepared by officers specially deputed to enquire locally into the rates which are actually paid in every part of each village, and the names of the persons from whom the soil map officers obtained their information have been recorded. The most convenient plan, therefore, will apparently be to summon the men who made statements to the soil map officer with reference to the rates of the part of the village in which the talukdar's nij-jote lands are situated and to record their evidence. It must be remembered that the rates by themselves are not evidence.

Fair rents payable to the talukdar by his tenants.

7. These tenants may be classified into—

(1) Dar-talukdars, itmamdars, dar-itmandars, &c.

(2) Occupancy raiyats.

(3) Non-occupancy raiyats.

Itmamdars, &c.

8. The mode in which the fair rents of these tenants are to be fixed depends on their status. If they are tenure-holders, their rents must be fixed under section 7, Bengal Tenancy Act; if, on the other hand, they are raiyats, the sections of the law governing the enhancement of the rents of occupancy raiyats will apply to them.

9. It is for the Assistant Settlement Officer to determine in each case the status of the itmamdar, but the following principles for determining the status should be borne in mind. The principle of differentiation is contained in section 5 (1), (2) and (3), Bengal Tenancy Act; and the presumption in clause (5) must not be lost sight of.

Their status.

Principles to assist in determination of status.

The following principles follow from the clauses above referred to:—

(1) Itmams exceeding 100 standard bighas are to be presumed to be tenures until the contrary is shown (clause 5).

(2) An itmamdar who cultivates all the lands of his itmam by himself or by members of his family or by hired servants is a raiyat.

(3) An itmamdar who sublets only to nomadic cultivators, who hold annually fluctuating areas of land at annually fluctuating rents, known locally as *eksaner*, *karshai* or *pai karshai kurfas* (hereinafter called *eksaner* raiyats) is himself a raiyat.

(4) An itmamdar who sublets to dar-itmamdars or to settled cultivators, known locally as *kaimi* raiyats who have taken leases of fixed areas at rates fixed as between them and the itmamdar for a term of years, is a tenure-holder.

* * * * * *

12. Attention is particularly drawn to Rules 4-9 of Chapter V, pages 18, 19, Settlement Manual. As a general rule it may be said that all itmams and similar under-tenures created by a noabad talukdar are not binding as against the Government beyond the term of the talukdar's settlement (rule 6). The exception is those itmams which have been recognized by Government officers at previous settlement proceedings (rule 5). If an itmam is binding against Government, the rent payable by the itmamdar to the talukdar forms the assets of the taluk. If, on the other hand, the itmam is not binding against Government, the rents payable by the itmamdar's under-tenants to the itmamdar, and not the rent payable by the itmamdar to the talukdar, are to be taken as the assets of the taluk.

Effect on assessment of validity or non-validity of itmams.

Example.—A, a talukdar, has leased his entire taluk to B in itmam. B has sublet all his lands to C, D, E and F, settled cultivators. The Revenue Officer finds that the fair rent of each of C, D, E and F, is

Rs. 25. The gross rents of the itmam are therefore Rs. 100. Supposing the Revenue Officer to find that 30 per cent. is a fair profit to allow to the talukdar and 15 per cent. to the itmamdar, the fair rent payable by B to A would be Rs. 100 less 15 per cent., or Rs. 85. If B's itmam is binding against Government, the assets of the taluk would be Rs. 85, and the fair rent payable by A to Government Rs. 85 less 30 per cent. of Rs. 85, or Rs. 59-8. If, on the other hand, the itmam were not binding against Government, the assets of the taluk would be Rs. 100 and the fair rent Rs. 70. In the latter case it will be seen that B pays Rs. 85 to A, while A pays Rs. 70 to Government: A's actual profit, therefore, is only Rs. 15 or 17·6 per cent.

Occupancy raiyats.

13. In fixing the fair rent of occupancy raiyats special attention is drawn to the provisions of sections 27-34, Bengal Tenancy Act. It must be remembered that the value of the occupancy right lies in the restrictions to enhancement of the rent. Under section 27, Bengal Tenancy Act, the rent of every occupancy raiyat is presumed to be fair until the contrary is proved, and under section 28 his rent cannot be enhanced except as provided by the Tenancy Act. The grounds of enhancement by suit are stated is section 30. The first ground (*a*) need not be considered, because there is no prevailing rate of rents in any village in this district, so far as I am aware. The second ground of enhancement is a rise of prices. The provisions of section 32 must be strictly applied if an enhancement on this ground is claimed.

* * * * * *

Eksaner raiyats.

17. *Eksaner* raiyats are tenants who do not lease one or more parcels of land at a fixed rent for a term of years, but who cultivate wherever they can get lands cheap, at a competition rent fixed for the year, abandoning the holding, and cultivating land elsewhere if it suits them. For the purpose of assessment the principal fact about these tenants is that they all hold at competition rents. The basis of our assessment, however, should be the rents paid by occupancy raiyats, and therefore the rents paid by *eksaner* raiyats should not be taken into account in computing the assets of taluks or itmams. The lands held by tenants of this class should be assessed separately as if they were in the nij-jote of the talukdar or itmamdar, as the case may be, the procedure being that laid down in rule 6 above. This is a vital point, and the attention of all Assistant Settlement Officers is specially directed to it.

Example.—X, a talukdar, has leased 2 kanis to A, 3 kanis to B, and 1 kani to C. A, B, and C are *eksamer* raiyats, and they pay at the rate of Rs. 5 a kani: A Rs. 10, B Rs. 15, and C Rs. 5, total Rs. 30. If the Assistant Settlement Officer finds Rs. 2-8 a kani to be a fair rate for these lands, he should assess these 6 kanis at Rs. 15, and take this sum, and not Rs. 30, the aggregate of the rents payable by A, B, and C, as the assets of the taluk.

* * * * * * *

Procedure in fixing fair rents.

19. He should next inspect his list of tenants (Chittagong Form 10), and ascertain by comparison with the tauzis, soil rates, &c., what tenants of the classes named in paragraph 2 above appear to be holding at fair rents, and what tenants' rents appear *primâ facie* to require enhancement. He should have served upon each one of the tenants of the classes specified in my paragraph 2 above, a copy of the proceeding (Form A), remembering, however, that only one case need be instituted for each taluk, all the subordinate tenants being made joint defendants (Rule 31, Chapter VI of the rules under the Bengal Tenancy Act, page 54, Settlement Manual) On the date fixed for hearing, the Assistant Settlement Officer should take up first the cases of those tenants whose existing rents he finds to be fair, and he should use the forms of issues and decision to be found in Appendix II (Forms B and C). He should then proceed to fix the rents of the remaining tenants. When he has fixed the fair rents of all tenants subordinate to a taluk, he can fix the fair rent of the taluk.

Weekly reports of assessment.

20. The Assistant Settlement Officer should submit to me at the end of each week an extract from the Assessment Register (Appendix I) with reference to all the mahals, of which he has fixed the fair rents during the week, in order to enable me to judge whether the rents fixed are on the face of them fair or not.

Publication of records.

22. When the fair rents of all the tenants in a village of the classes detailed in my paragraph 2 have been fixed, the record should be draft and finally published. Only the existing rents of those tenants whose fair rents cannot now be fixed, because they do not belong to one of these classes, will be published; column 8 of the khatian being left blank.

Submission of the proceedings for confirmation.

23. When all the records of a circle have been finally published, an extract of the Register in Appendix I will be submitted to Government for confirmation.

No. 922C., dated Rangamati, the 12th September 1893.

Memo. by—The Commissioner of the Chittagong Division.

FORWARDED in original to the Director in continuation of my No. 609C.C., dated 19th August 1893.

2. I have not had time for examining this in detail so far as verification of the references is concerned. I have carefully examined and considered the proposed instructions.

3. Obviously what had to be done was to bring local conditions into line with the Government rules under the Tenancy Act and the Board's instructions thereon. All further enunciation of principles was to be avoided, and the proposals were to be drafted in the form of propositions as concrete as possible. This course has, I think, been followed by Mr. Allen in his draft instructions, and most of the explanatory argument in his covering letter seems to me superfluous.

4. I presume that the fair rents in *ijaras* can be fixed at any time during the currency of the ijara. There are not, I understand, very many of these ijaras.

5. I have some doubts regarding the treatment of *itmams*, which are maintained as valid, and particularly as regards *dar-itmams* and such tenures of lower degree when so maintained, and have not the opportunity for a full examination of the point while on tour. But the treatment of such cases can, I presume, be strictly formulary and rigid, and the formula has probably been already evolved in the somewhat parallel case of *aymadars* in Western Bengal.

6. Regarding Mr. Allen's arguments on the status of the yearly tenants who are competitive tenants, and his allusion to the very high rates paid by occupancy raiyats in Chittagong, there can, I believe, be no doubt that these high rates were originally attained in a very great number of instances by the competition *eksan* system. Too much stress, therefore, cannot be laid on his reference to the anticipation that occupancy rates will be seldom found enhanceable as a part of his local instructions.

No. 223S., dated Calcutta, the 17th January 1894.

From—W. C. MACPHERSON, ESQ., Offg., Director of the Dept. of Land Records and Agriculture, Bengal,

To—The Secretary to the Board of Revenue, L.P.

As promised in paragraph 4 of my letter No. 16T, dated 9th February 1893, and paragraph 7 of my letter No. 1771 of 14th July 1893, I have the honour to address you on the subject of the principles on which rents and revenue should be settled in Chittagong district.

2. I shall begin by briefly referring to the former correspondence, which contain the discussions of principles and the existing orders as to how the settlement shall be made. In this connection reference may first be made to the summary of the early discussions and orders contained in paragraphs 10 to 18 of Mr. Finucane's note,* submitted to the Board with his letter No. 86T.A., dated 28th January 1891. In heads (*d*), (*e*), (*f*), (*g*), (*h*), and (*i*) of paragraph 2† of that letter certain questions were specifically referred for Government orders. In letter‡ No. 723L.R., dated 28th May 1891, orders were passed on the questions specially referred. The principles and method of assessment in Chittagong were further considered by His Honour the Lieutenant-Governor in his note, dated 20th October 1891. They were also discussed in Conferences at which His Honour the Lieutenant-Governor, the Hon'ble Mr. Stevens, and the Commissioner of the Division were present, with reference to a note, dated 23rd January 1893, submitted by the Settlement Officer. Copy of that note, which shows the summary decisions arrived at in Conference, is herewith submitted. In orders of the Government of India, No. 1792—173, dated 24th July 1893, which were communicated with your letter No. 1062A, dated 15th August 1893, it was finally decided that the noabad taluks should be treated for the purpose of assessment as tenures within the meaning of the Bengal Tenancy Act, VIII of 1885. In orders § of Government, No. 4776L.R., dated 29th November 1893, communicated with your memorandum No. 1721A., dated 12th December 1893, important orders have been passed with regard to settlement of rents in the case of taluks, of which the term of settlement has not expired, as to publication of records and as to supervision of rent settlements, and as to appeals which may be preferred on the part of Government against the rents settled. The orders in force are reproduced in a synopsis of orders issued in connection with the assessment of Chittagong district, which is appended to this letter.

* Page 117, *supra.*

† Page 129, *id.*

‡ Page 135, *id.*

Noabad. Selections, Vol. VI, p. 161.

Page 183, *supra.*

3. I have now to submit, for the orders of the Board, copy of letters noted on the margin, in which the Settlement Officer submits (1) the "Instructions for assessment" which he proposes to issue for the guidance of the Assistant Settlement Officer

(1) Settlement Officer's letter No. 749G.S., dated 1st September 1893, forwarded with Commissioner's letter No. 922C., dated 12th September 1893.

§ NOTE.—Not printed, because this difficulty was removed by the passing of Act V, B.C. of 1894.

(2) Settlement Officer's memorandum No. 776G., dated 9th September 1893, containing his note in itmamdars and dar-itmamdars.

Page 203, *supra.*

subordinate to him, and (2) a Note containing a full discussion of the treatment of itmamdars and dar-itmamdars in former settlements of Chittagong.

I have to explain that submission of these letters was deferred by me, partly because some of the preliminary questions to be decided before the Settlement Officer's draft instructions can be approved had been referred for orders in paragraph 5 of my letter No. 2622S., dated 28th September 1893; partly because the subject of settlement of rents in respect of taluks and estates of which the term of settlement has not expired has been under discussion between Government, the Board, and the Law Officers; partly because a number of important questions connected with the settlement of rents and revenue which were dealt with in the Full Bench decision cited below,* and especially the question of the powers possessed by executive authority to make rules for the guidance of Settlement Officers exercising judicial functions, has been referred for orders in my letter No. 2863S., dated 2nd November 1893.

I also await orders on the correspondence concerning the Ramu assessments, which ends with my letter No. 1771, dated 14th July 1893.

Page 272, *id.*

I have recently been informed unofficially of the preliminary decisions which have been arrived at in the discussions which have passed between the Board and the Law Officers, and I have had the honour of discussing them in part with the Hon'ble Mr. Stevens. Those decisions relate to the revision of settlements of revenue and rents during the currency of existing leases, to the powers of executive authority to control and direct Revenue Officers acting under Chapter X of the Tenancy Act, to the amendments required in the Survey and Settlement Manuals of rules which purport to explain the powers of Settlement Officers, especially with regard to adjudication on questions of tenure and with regard to resumption.

I do not yet feel myself in a position to state without hesitation what new rules or principles, if any, should be formulated in consequence of the recent discussions and orders for the guidance of Settlement Officers engaged in judicial functions. The synopsis of orders already issued by authority, which is appended to this letter,

* Decision, dated 12th August 1893, in cases of Secretary of State, Appellant, against Nitya Singh and others, Respondents. Indian Law Reports, Calcutta Series, Volume XXI, Page 38.

will itself require revision with reference to the orders which may be passed by Government as the result of the consultations with the Law Officers.

I shall now offer the following remarks upon the draft instructions attached to the Settlement Officer's letter No. 749G,S., dated 1st September 1893:—

4. *Rule* 2. Clauses (2) and (3).—For the word "penultimate" in both clauses will probably have to be substituted the word "ultimate."

Rules 7 to 11, except clause (3) of rule 9, appear to me to be generally correct. It appears to be desirable that the local designation of "itmamdar," "dar-itmamdar," "thapadar," &c., should be recorded as well as the status under the Tenancy Act; I have so instructed the Setttement Officer. It is not clear to me that clause (3) of rule 9 is a proper instruction. It would appear that a tenant of any degree might have an "*eksaner* raiyat;" and that it is wrong to give on this point an absolute instruction which might have the effect of degrading both the itmamdar's status and that of the tenant below him. The decision must be left to the Revenue Officer's discretion in each case.

Rule 12 contains an important explanation of the meaning of the terms "expressly recognised in settlement proceedings binding against Government," and "invalid for want of authority," which are used in rules 5 to 9 of Chapter V of the Settlement Manual. Mr. Allen understands that if an itmam, subordinate to a taluk, has been recognised by Government officers in previous settlement proceedings, the rent payable by the itmamdar, and not the rents payable by the itmamdar's under-tenants, should be taken to be the assets of the taluk for the purpose of fixing the rent payable by the talukdar to Government. The question how dependent itmamdars should be treated was expressly referred for orders in connection with the Ramu assessments in my letter* No. 1834T.A., dated 27th October 1892. It was decided by the Board and by His Honour the Lieutenant-Governor, as recorded on page 9 of Mr. Allen's note of 23rd January 1893, that itmamdars must in all cases be recorded, and it was further decided that a discretion must be allowed to the Revenue Officer to allow in special cases a larger share of the whole assets to be divided between thetalukdar and the itmamdar than the ordinary percentage of 30.

* Page 189, *supra.*

So far as I am aware, however, no orders have been passed in the Chittagong settlement operations, which authorise the Revenue Officers

to take the rents payable by the holders of valid itmams as the assets of the taluk for the purpose of settlement of the rent payable by the talukdar to Government.

This subject is ably discussed in paragraphs 42 to 47 and 50 to 54 of Mr. Allen's note upon itmamdars and dar-itmamdars, which is submitted herewith. It is not clear what may be the effect (in reduction of the Government share of the assets) of a concession on the part of Government by which, in the case of itmams recognised in former settlements, the Revenue Officers shall be permitted to take the rent payable by the itmamdar to the talukdar as the basis for assessment of the rent payable by the talukdar; and before such a concession is sanctioned, it would seem to be desirable to obtain information as to the number and rental value of the itmams which have been recorded as "valid against Government."

Page 222, *supra.*

Rule 13.—In this rule Mr. Allen broadly states that there is no prevailing rate of rents in any village in the Chittagong district so far as he is aware. I do not think that this is a proper instruction to give to Revenue Officers engaged in settling rents judicially. In paragraph 22 of my letter No. 68T. S., dated 28th October 1893, I have recommended that the opinion of the Law Officers should be obtained for the guidance of Settlement Officers as to what is meant by the term "prevailing rate" used in section 31 of the Tenancy Act.

Rule 17.—In the record of *eksaner* raiyats it appears to me that it should be made clear that whatever the custom of the Chittagong district may be with regard to termination of this kind of tenancy, the general provisions of the Tenancy Act, with regard to accrual of occupancy rights, must be asserted in favour of those among the *eksaner* raiyats, who, in fact, possess occupancy rights, and who do not wish to abandon, their holdings. The status of such raiyats must invariably be entered in the records.

Rule 19 should provide clearly that the Revenue Officer himself shall calculate the new rent in each case when the existing rent is altered, or that he shall expressly approve new rents calculated by his muharrirs. I have had occasion to notice recently in several settlements that a practice has obtained of permitting jamabandi muharrirs to work out by arithmetical rule, and enter in the khatians without further supervision, new rents calculated in accordance with (or according to the muharrir's understanding of) a fair rent decision given in

general terms. The practice appears to me to be erroneous, and to have, in fact, prevented Revenue Officers from exercising the powers vested in them by law of interfering to prevent enhancements which may be theoretically fair, but be in fact inequitable.

Rule 20.—With reference to the orders of Government contained in letter No. 4776L.R., dated 29th November 1893, I presume that it should be arranged that the proposed weekly reports of assessment should be submitted by the Settlement Officer to the Collector, in order that the latter officer may decide in what cases he should institute appeals with regard to rents fixed for tenants holding direct from Government, when those rents appears to be unduly low. The weekly assessment report must be submitted and dealt with very carefully and promptly by the Revenue Officer, the Settlement Officer, and the Collector, if the opportunity for appeal is to be efficiently utilized within the term of 30 days allowed by the law.

See foot-note, p. 347, *supra.*

Rule 22.—With reference to the orders conveyed in paragraph 3 of Government letter No. 4776L.R., dated 29th November 1893, this rule must be modified. The last sentence beginning "Only the existing rents, &c," must be omitted, and it should be made clear in accordance with whatever may be the final decision of the law officers that the Revenue Officer must publish records only for taluks for which the term of the last settlement has either expired or is in its ultimate year.

Not printed.

Rule 23.—In paragraph 5 (2) of my letter No. 2622S., dated 28th September 1893, I asked for the orders of the Board and Government as to what lists of assessments should be submitted. There are nearly 32,000 taluks and about 11,000 khas jotes held direct from Government in Chittagong which are contained in 1,080 villages. As a rule, the term of settlement for all taluks or jotes in a particular village expires in one and the same year. I would suggest that it will probably be sufficient for the purpose of control by the Board and Government, if abstract lists for groups of villages be submitted, instead of lists of taluks and lists of jotes which would be of enormous length. In the village abstracts, the former area and former revenue, and new area, assets and revenue, may be shown separately for taluks and jotes if this be desired.

5. I may here mention that the general rules issued by authority, which relate to settlement of rents under the Tenancy Act, including

the exercise of judicial functions by Revenue Officers engaged in the work of settling rents are contained—

(1) in chapter VI of the Government rules published under the Tenancy Act;

(2) in the Board's Settlement Manual, chapter II, rule 19, chapter IV, rules 7 to 20, and chapter V, rules 1, 3 to 9, 20 to 22, 24, 26 to 29, chapter VII and chapters VIII and IX (generally), and chapter X, rule 1;

(3) in the Board's Survey Manual, chapter II, rule 33.

In my letter No. 2863S., dated 2nd November 1893, I have recommended that the rules contained in the Board's Survey and Settlement Manuals, which relate to operations conducted under the Tenancy Act, should be re-examined with a view to ascertaining the legal sanction which exists for them.

6. On receipt of the Board's orders on this letter, on the general matters referred to in my letter No. 2863S., dated 2nd November 1893, and on the correspondence regarding the Ramu assessments, I propose to visit Chittagong, and in consultation wth the Settlement Officer to redraft or supplement the instructions which he has drawn up as to how the work of assessment should be carried out in Chittagong. Until, however, it shall have been authoritatively explained whether any rules or instructions, and if so, of what nature, can be laid down for the guidance of Revenue Officers engaged in judicial functions, I have considered it useless to redraft or supplement the rules which have been drawn up by the Settlement Officer.

No. 532A., dated Calcutta, the 20th April 1894.

From—M. FINUCANE, ESQ., Offg. Secretary to the Board of Revenue, L.P.,

To—The Secretary to the Government of Bengal, Revenue Department.

THE HON'BLE C. C. STEVENS.

I AM directed to submit, for such orders as Government may deem proper, the accompanying letter No. 223S., dated 17th January 1894 (with its enclosures) from the Director of Land Records, and to say that Mr. Stevens regrets that, owing to pressure of work connected with the Cantonment Code, he has been compelled to allow this matter with others to lie over for some time. Mr. Stevens has now carefully considered Mr. Allen's proposed instructions and the Director's observations on them, and

desires me to submit the following remarks for the consideration of Government.

2. In Mr. Stevens' opinion the instructions should be recast and should issue, not in the shape of instructions, but as a note showing, in the opinion of the Director and Settlement Officer, how an assessing officer should proceed.

3. The Board agree with the Director in thinking that the word "ultimate" should be substituted for "penultimate" in clauses (2) and (3) of instruction 2. To clause (3) should be added "or if either the landlord or tenant applies for settlement of the rents."

4. The words "soil map" should be inserted before "rates" in the last line but one of instruction 6.

5. The Board agree generally with the remarks made by the Director on instructions 7 to 11.

In instruction 8 *non-occupancy* as well as occupancy raiyats should be mentioned.

6. The Board agree in the view taken by Mr. Allen of the meaning and effect of the terms "expressly recognised in settlement proceedings binding against Government," as used in the Settlement Manual and in section 191 of the Bengal Tenancy Act. Where an under-tenure has been expressly recognised as binding against Government by a duly authorised Revenue Officer, Government cannot ignore the existence of that under-tenure now, in settling the amount of the rent or revenue payable to it by the superior tenure-holder; but where a tenure-holder has, during the currency of the settlement, without authority, created an under-tenure, it is obviously right that his action, though it may be binding against himself, should not affect the amount of rent or revenue which he would have to pay Government, supposing that he had not created the under-tenure. Sections 191 and 192 expressly guard against the rent or revenue payable to Government being endangered in estates and tenures which have not been permanently settled by the unauthorised creation of under-tenures.

The result is that where the under-tenure was expressly recognised at last settlement, the fair rent payable by the under-tenure-holder must be made the basis on which the rent payable by the tenure-holder is not to be settled; but where the under-tenure was not expressly recognised, the rent payable by under-tenure-holder may legally be ignored in considering the amount of the fair rent payable by the tenure-holder to Government, and the basis on which the latter should be settled

should be the rents of the occupancy and non-occupancy raiyats, just as if the under-tenure did not exist; but this does not imply that the under-tenure can be ignored by the tenure-holder who created it, or that the under-tenure-holder can be summarily ejected. A fair rent may be settled for the under tenure-holder on the application of the tenure-holder under section 192, notwithstanding the existence of a contract fixing the under-tenure-holder's rent, and the 30 per cent. on the assets which would go to the tenure-holder if no under-tenure existed, should be divided between him and the under-tenure-holder, on such terms as may appear to be fair with reference to the contract between the parties in each case. But the Revenue Officer may be given discretion by Government as landlord to allow a larger percentage than the strictly legal one for distribution between the tenure and under-tenure-holders, in order to avoid hardship, even where the creation of the under-tenure was unauthorised; and the Lieutenant-Governor has already given such discretion—a step which has the Board's full concurrence.

Instruction 13.—The Board see no objection to Mr. Allen stating his opinion that, so far as he is aware, prevailing rates of rent do not exist. The officer settling rents is not, of course, bound by that opinion, and it is open to him to enhance on the ground of prevailing rate, if he finds one to exist in any particular instance.

Instruction 17.—The Board agree with the remarks made by the Director regarding the *status* of *eksaner* raiyats, that is to say, regarding the class, whether tenure-holders, occupancy or non-occupancy raiyats, to which they belong; but they, at the same time, think with Mr. Allen that the competition rent paid by such raiyats should not be taken into account in computing the assets of taluks or itmams, and that the lands held by tenants of this class should be assessed (for the purpose of determining the fair rent of the talukdar or itmamdar) as if they formed part of his nijjote.

Instructions 19 & 20.—The Board agree with the remarks made by Mr. Macpherson.

Instruction 21.—The Board have not received the "special instructions" mentioned.

Instruction 22.—The Board agree with the Director.

Instruction 23.—The works "for confirmation" should be omitted.

No. 189 T.R., dated Darjeeling, the 15th June 1894.

FROM—C. E. BUCKLAND, ESQ., Secretary to the Government of Bengal, Revenue Department,

To—The Secretary to the Board of Revenue, L.P., Land Revenue Dept.

I AM directed to acknowledge the receipt of your letter No. 532A., dated the 20th April 1894, submitting, with other papers, a set of Instructions which the Settlement Officer of Chittagong proposes to issue for the guidance of his Assistants in the settlement of fair rents As suggested by the Board in paragraph 2 of your letter, the Instructions have been recast into the form of a Note showing how, in the opinion of the Director and the Settlement Officer of Chittagong, a Revenue Officer engaged in the settlement of fair rents in Chittagong should proceed. The Lieutenant-Governor has taken advantage of Mr. Macpherson's presence in Darjeeling to revise the Note in communication with him, and I am now to convey the following observations and orders of His Honour.

2. The Board are aware that a Bill has been introduced in the Bengal Legislative Council to remove doubts as to the time when fair rents can be legally settled under section 104 of the Bengal Tenancy Act, for purposes of a re-settlement of revenue in temporarily-settled areas. It should be assumed that this Bill will become law, and the Settlement Officer and his Assistants should now deal with all taluks in whatever year their current settlement may expire.

Act V, B. C. of 1894.

3. In paragraph 6 of your letter, it is stated that "where an itmam or under-tenure" created by a talukdar "has been expressly recognized as binding against Government by a duly authorised Revenue Officer, Government cannot ignore the existence of that under-tenure now in settling the amount of the rent or revenue payable to it by the superior tenure-holder." If Government had anywhere recognized an itmam as binding against itself, the Board's conclusion would be correct. But Mr. C. G. H. Allen asserts that no such case exists, and the Lieutenant-Governor does not understand how it can exist, or under what circumstances Government could have admitted such a liability. No reference to such cases has therefore been made in the Note above-mentioned. Government looks on an itmam as binding against the talukdar who made it. He cannot destroy the tenure which he himself created; but as far as the rent at which the itmamdar holds is concerned the contract cannot be binding beyond the term of settlement under which the talukdar holds. A fair rent must now be settled for the

itmamdar; and whatever concession is made to him, by which he will pay less than a raiyat would pay for the same area, that amount must come out of the talukdar's share of the assets, and not out of the share due to Government. This, however, is subject to the general discretion given to the Settlement Officer in cases of hardship, to which the Board refer at the end of the second clause of paragragh 6 of your letter.

4. The question raised by Mr. Allen in clause 13 of his proposed instructions has been set at rest by the correspondence on "prevailing rates" He should be instructed that it is not open to him to assert that prevailing rates as interpreted by the Legal Remembrancer do not exist.

5. The Lieutenant-Governor does not agree in the views expressed by Mr. Allen in clause 17 of his proposed instructions that because the rents paid by *eksaner* raiyats are competition rents, they should not be adopted in computing the assets of taluks and itmams, and that lands held by tenants of this class should be assessed separately at lower rates than they actually pay, as if they were nij-jote lands of the talukdar or itmamdar. If it is found that a certain area pays, say, Rs. 100 as rent, it would, in His Honour's opinion, be contrary to reason to assert that its assets are less than Rs. 100, unless there are special and definite grounds for supposing that the payment of Rs. 100 is an exceptional circumstance not likely to be repeated in another year.

6. The Note mentioned in paragraph 1 above has been revised by the Lieutenant-Governor in accordance with these remarks, and copies are herewith enclosed for the information of the Board, and for communication through the Director of Land Records to the Settlement Officer of Chittagong for his guidance.

Note showing how, in the opinion of the Settlement Officer and the Director of Land Records, a Revenue Officer engaged in the settlement of fair rents in Chittagong should proceed. Issued with the approval of Government, 15th June 1894.

1. The Revenue Officer is bound to settle fair rents under section 104 (2), read with section 101 (2) (*d*) of the Bengal Tenancy Act, for the noabad tenants of all degrees, whether applications for settlement of rents be made or be not made by landlord or tenant; but he is bound to settle fair rents for tenants holding lands situate in permanently-settled estates and revenue-free estates only when application is made by landlord or tenant.

Revenue Officer bound to settle fair rents for all "Noabad tenants;" but in the case of permanently-settled estates or revenue-free estates he is only bound to settle fair rents on application.

The terms "Noabad lands" and "Noabad mahals" include all lands in the Chittagong district, not being lands situate within the limits of permanently-settled estates or revenue-free estates, or Government forests, or tea grants. The term includes noabad taluks, ijaras and jotes. The term "Noabad tenants" includes all tenants of "Noabad lands."

Terms "Noabad lands," "Noabad mahals" and "Noabad tenants" defined.

"Noabad talukdars" are included in the term "Noabad tenants." These talukdars are tenure-holders within the meaning of section 5 (1) of the Bengal Tenancy Act. Their rent is liable to enhancement under section 191, and must be fixed with reference to section 7 of that Act.

"Noabad taluks." Classification under Tenancy Act.

2. Before commencing settlement of fair rents, the Revenue Officer should have a register prepared containing the following particulars of each noabad mahal, whether taluk, ijara or jote, in his circle. The list should be arranged village by village in the following form. Columns 1—8 can be filled up from the khewat, columns 9—12 when mahal milan work has been completed, and the remaining columns when the assessment of a taluk, &c., is finished.

Preliminary proceedings.

Preparation of assessment register.

Form of Assessment Register.

Number of mahal	Description.	Name.	Date of expiry of existing term.	FORMER AREA, *i.e.*, AREA ENTERED IN LANDLORD'S RENT-ROLL, OR IN THE LEASE FORM TO THE TENANT.		
				Hasila.	Khila.	Total.
1	2	3	4	5	6	7
				K. G. C.	K. G. C.	K. G. C.
2251	Taluk	Magan Das ...	1894	25 1 2	51 2 1	76 3 3

Existing rent payable to Government.	How held.	AREA OF PRESENT SURVEY.			Assets	Fair rent.
		Cultivated and homestead.	Waste.	Total.		
8	9	10	11	12	13	14
Rs. A. P.		K. G. C.	K. G. C.	K. G. C.	Rs. A. P.	
37 8 6	Raiyati	42 1 1	8 7 2	50 9 0	102 8 0	124·4
	Nij-jote	35 2 3	25 12 1	60 15 0	75 0 0	
	Total ...	77 4 0	34 0 0	111 4 0	177 8 0	

Proceeding to be drawn up.

3. The Revenue Officer should next record a proceeding in the form given below:—

Proceeding for settlement of fair rents in village A. B.

"Whereas it is my duty as Revenue Officer under section 104 (2), read with section 101, sub-section (2), clause (*d*) of the said Act, to settle a fair and equitable rent in respect of the noabad lands, in respect of which a settlement of land revenue is now being made in village of the said thana, it is hereby directed that notice be given in terms of this proceeding that on the at I shall proceed to fix fair and equitable rents for all such lands."

Revenue Officer.

A schedule may be appended to the proceeding, giving the names and numbers of all noabad lands, including unsettled lands, for which rent will be settled.

This proceeding will be sufficient authority for settlement of all rents within such taluks, jotes or ijaras, and it will not be necessary to state that Government or the Secretary of State is plaintiff, or to join any landlords as co-plaintiff, or to draw up any plaint or application.

The proceeding above-mentioned need not be registered as a plaint under section 58 of the Code of Civil Procedure; but applications made by landlords or tenants for settlement of fair rents must be so registered.

Notice to be given.

4. A copy of the proceeding mentioned in the last paragraph must be published by proclamation and beat of drum, and by posting it in the presence of not less than two persons in some conspicuous place in the village, comprising the lands under settlement. Proof of service of such notice, at least one week previous to the date fixed for settlement of fair rents, should be recorded, and such notice will be sufficient notice to all persons concerned.

In the discretion of the Revenue Officer a copy of the proceeding may be served on any tenant or landlord concerned, and may be accompanied by a specification of the name of the estate, of the landlord and tenant, the area of the estate or tenancy as ascertained at the survey, the existing rent, and, if a new rent has been claimed or proposed, the new rent.

In the case of an application made by the landlord or tenant, notice must be served on every person interested in the application.

5. Before the date fixed for settlement of fair rents the Revenue Officer will draw up a list of noabad tenants in Chittagong Form 10, and will consider what tenants appear to be holding at fair rents, and what tenants' rents appear *primâ facie* to be open to enhancement.

Preparation of Form 10.

Form 10 is as follows :—

List of tenants for whom fair rents have to be settled in village A.B.
Name and number of taluk, jote, &c.

Serial number.	Number of khatian.	Name of tenant, father's name and residence.	Status.	AREA AS FOUND BY PRESENT SURVEY.			Area as entered in the landlord's rent-roll, or in the lease given to the tenant.	Present rent.	Rate of present rent on cultivated area.	Fair rent.	REMARKS.
				Cultivated and homestead.	Waste.	Total.					
1	2	3	4	5	6	7	8	9	10	11	12

N.B.—Columns 5, 6, 7 work up to the totals given in columns 10, 11, 12 of the Assessment Register; and column 8 to column 7 of the Assessment Register.

It may be convenient that within each taluk, jote, &c., the tenants should be arranged according to soil-blocks, if soil maps have been made, or if the lands can be arranged in homogeneous classes, that the tenants should be arranged according to the classes of their lands. Column 10 of the above form has been inserted to show the existing rate of rent on the cultivated area of the holding. The Revenue Officer will run his eye down this column and will mark with blue pencil those rates which appear *primâ facie* to indicate the propriety of enhancement. He will enter in pencil in the column for "fair rent" the rent which he would propose on a consideration of the prevailing rate for lands of similar description in the village.

On the date fixed for hearing, the Revenue Officer should take up first the cases of those tenants whose existing rents he finds to be fair. He should then proceed to fix the rents of the remaining tenants. When

Procedure on date fixed for settlement of fair rents.

he has fixed the fair rents of all tenants subordinate to a taluk, he can fix the fair rent of the taluk.

He should read or cause to be read aloud the name of each tenant, the area of his tenancy, the existing rent, the rent which he proposes to fix, and should state his reasons for proposing a new rent, and should ask the landlord and tenant, if they are present, whether the proposed rent is accepted. If the landlord or tenant be present, and if both accept the proposed rent, the Revenue Officer shall record their acceptance, and if in his opinion the rent proposed be fair and equitable, he should settle it accordingly.

In cases where a landlord or tenant does not attend after due service of notice has been proved, the procedure will be *ex parte*.

In cases where a landlord or tenant appears, and does not accept the rent proposed, the Revenue Officer will record evidence according to law, with regard to the prevailing rate or with regard to rise of prices according as to whether he may think that one ground or the other may be properly used for enhancement of an existing rent.

Separate decrees not necessary.

6. It is not necessary for a Revenue Officer to draw up a separate decree with regard to the fair rent settled; but the entry made in his decision or the final entry made in the "fair rent" column of Form 10 above, or in any like schedule attached to the decision with regard to the fair rent settled, will be sufficient.

The rent settled will be entered in the khatian of the tenant concerned.

Mode of assessment of taluks.

7. The Revenue Officer must fix the fair rent of each taluk judicially according to the proved facts in each case, but he must understand that he should follow the principle laid down by Government, that the procedure in clause (3) of section 7 of the Tenancy Act is the most suitable, *i.e.*, that the rent of the taluk should be a certain proportion of its gross rents. Under the law the minimum profit to be allowed under this clause is 10 per cent. of the balance of the gross rents which remains after deducting from them the expenses of collection. The Government is willing to allow 30 per cent. of the gross rents to the talukdar; and as this allowance is largely in excess of the legal minimum, the Revenue Officer should see that the profit left to the talukdar or to the tenure-holders of all degrees in the aggregate is not less than 30 per cent.

8. When a taluk is assessed under section 7 (3), Bengal Tenancy Act, the first thing to do is to determine the assets of the taluk. The assets are the sum of—

Assets or gross rents of a taluk.

(*a*) the fair rents of the nijjote lands of the taluk [section 7(4)], and

(*b*) the fair rents payable to the talukdar by his tenants.

9. Under section 7(4), Bengal Tenancy Act, a fair and equitable rent must be fixed for the nijjote lands, and the correct principle to apply would appear to be that prescribed in section 52(3), Bengal Tenancy Act, for the fixation of rent on excess areas.

Nijjote lands of taluks.

10. In order to ascertain rates generally payable for lands, soil maps have been prepared by officers specially deputed to enquire locally into the rates which are actually paid in every part of each village. If it be necessary to bring on to the record legal evidence of the facts shown by the soil maps and analysis tables, those maps or tables must be proved by the persons who have prepared or verified them. Where new rents or rates claimed or proposed are accepted by persons concerned, it will not be necessary to put legal evidence of rates on the record.

Use of soil maps and analysis tables of rate of rent.

11. Tenants other than talukdars may be classified as follows :—

Fair rents payable by tenants other than talukdars.

(1) Dar-talukdars, itmamdars, dar-itmamdars, &c.

(2) Occupancy raiyats.

(3) Non-occupancy raiyats.

(4) Under-raiyats.

12. The mode in which the fair rents of tenants shown in class (1) of the last paragraph are to be fixed depends on their status. If they are tenure-holders, their rents must be fixed under section 7, Bengal Tenancy Act; if, on the other hand, they are raiyats, the sections of the law governing the enhancement of the rents of occupancy raiyats will apply to them.

Dar-talukdars, itmamdars, &c.: their status.

It is for the Revenue Officer to determine in each case the status of the dar-talukdar or itmamdar, &c., but the following principles for determining the status should be borne in mind. They are contained in section 5 (1), (2), (3), (4) and (5), Bengal Tenancy Act.

Principles to assist in determination of status.

The following principles follow from the clauses above referred to :—

(1) Itmams exceeding 100 standard bighas should be presumed to be tenures until the contrary is shown (clause 5).

(2) An itmamdar who cultivates all the lands of his itmam by himself or by members of his family, or by hired servants, is a raiyat.

(3) An itmamdar who sublets only to nomadic cultivators, who hold annually fluctuating areas of land at annually fluctuating rents, known locally as eksaner, karshai or pai karshai kurfas (hereinafter called eksaner raiyats) may be a tenure-holder, but is generally a raiyat.

(4) An itmamdar who sublets to dar-itmamdars or to settled cultivators, known locally as kaimi raiyats, who have taken leases of fixed areas at rates fixed as between them and the itmamdar for a term of years is a tenure-holder.

These principles will apply equally to dar-itmamdars, tapadars, dar-tapadars, and to all other tenants of the same class, by whatever names they may be known in different localities.

These principles apply equally to all tenants of the same class as itmamdars.

13. If a dar-talukdar or itmamdar is a tenure-holder, his rent must be fixed under section 7, Bengal Tenancy Act, and, as observed with regard to taluks, clauses (3) and (4) of that section seem to prescribe the most convenient system of assessment. The method will be similar to that employed for fixing the fair rents payable by the talukdars to Government, *i.e.*, the fair rent of the tenants subordinate to the itmamdar, together with the fair rents of the nijjote lands of the itmamdars, form the gross rents of the itmam, and from these will be deducted a percentage of profits for the itmamdar, the balance being the rent payable by the itmamdar to the talukdar. Thus, supposing the fair rents payable by under-tenants to the itmamdar to be Rs. 50, and the fair rent of nijjote lands of the itmamdar to be Rs. 50, the gross rents of the itmam are Rs. 50 + 50 or Rs. 100, and if 15 per cent. be allowed as profit to the itmamdar, the fair rent payable by the itmamdar to the talukdar is Rs. 85.

Fixation of fair rents of itmams which are tenures.

Attention is drawn to Rules 4-9 of Chapter V, pages 18 and 19 of the Settlement Manual. As a general rule, it may be said that the treatment of all itmams, &c., is governed by the principle of section 192 of the Tenancy Act: that is to say, where a noabad talukdar has given a permanent lease, or one for a period longer than the lease under which he himself holds from Government, the lease is binding on the talukdar, but not the amount of rent named in the lease. The talukdar cannot turn out or refuse to recognise the itmamdar, &c., but can apply to have his rent enhanced; and, whether he applies or does not apply, the Revenue Officer must settle a fair rent for the itmamdar and must have regard to the new rent payable by the itmamdar, when he is assessing the rent to be paid by the talukdar.

Effect of the grant of an itmam by a talukdur on the assessment of his taluk.

Example.—A, a talukdar, has leased his entire taluk to B in itmam. B has sublet all his lands to C, D, E and F, settled cultivators. The Revenue Officer finds that the fair rent of each of C, D, E and F is Rs. 25. The gross rents of the itmam are therefore Rs. 100. Supposing the Revenue Officer to find that 15 per cent. is a fair profit to allow to the itmamdar, the fair rent payable by B to A would be Rs. 100 less 15 per cent., or Rs. 85. The rent payable by A to Government would not be Rs. 85 less 30 per cent. of Rs. 85; but (as the assets of the taluk for purposes of assessment are not lessened by any portion which the talukdar's grant enables the itmamdar to intercept), the assets of the taluk would be Rs. 100 and the fair rent Rs. 70. B pays Rs. 85 to A, while A pays Rs. 70 to Government: A's actual profit therefore is only Rs. 15, or 17·6 per cent.

To prevent hardship, Government is willing to concede a larger percentage than 30 per cent. for distribution between tenure-holders and undertenure-holders in cases where the Revenue Officer in careful exercise of the discretion given to him thinks proper to distribute a larger percentage.

14. In cases where a tenant of any degree has expended capital in making an improvement, the Revenue Officer should make such concession in the fair rent which he settles as may appear to be equitable.

Cases where a tenure has expended capital on an improvement, *e.g.*, an embankment.

15. In fixing the fair rent of occupancy raiyats, special attention is drawn to the provisions of sections 27-34, Bengal Tenancy Act. Under section 27, Bengal

Occupancy raiyats.

Tenancy Act, the rent of every occupancy raiyat is presumed to be fair until the contrary is proved, and under section 28 his rent cannot be enhanced, except as provided by the Tenancy Act. The grounds of enhancement by suit are stated in section 30.

No enhancement of rates anticipated.

16. Generally speaking the Settlement Officer does not anticipate that there will be any enhancement of rates of rent of any class of raiyats, whether occupancy or non-occupancy, during this operation. In the Settlement Officer's opinion it will be found that the great bulk of rent rates throughout the district are fair, and that the only grounds of increase of rent which will occur in practice will be increase of area or increase of cultivation. But if any Revenue Officer finds in practice reason to differ from the above opinion, he will report to the Settlement Officer, and they will together decide on the proper course of action. When he finds that pepper-corn rents or unduly low rents have been given as a matter of favour, he should enhance up to a fair rent independently of proof of increase in cultivated area.

Increase of cultivation within the area named in the patta.

17. In case of increase of cultivation within the limits of a raiyat's patta, the case is simple. Almost every patta in Chittagong contains a clause that increased cultivation is liable to assessment at the patta rate, and this appears to be a fair principle to apply.

Example.—A tenant holds one drone, of which 8 kanis were under cultivation at the time when the rent was fixed. The rent was fixed at Rs. 16. If the present cultivated area is 12 kanis, the raiyat should be asked whether he has brought additional land under cultivation, and if he admits that he has done so, or if it can be proved that he has done so, and now cultivates 12 kanis, and that his patta rate for hasila land is Rs. 2 a kani, there can be no objection to raising his rent to Rs. 24.

Increase of area beyond the term of the patta.

The next ground of increase is excess area outside the limits of the raiyat's original holding. The method of assessment is prescribed in section 52, Bengal Tenancy Act.

In both the cases stated in this paragraph the Revenue Officer must be particularly careful to ascertain and have recorded in evidence that the excess is real and not nominal. The mere fact that the area of a raiyat's holding is 4 kanis according to the present survey, whereas he holds 3 kanis according to his patta, is not sufficient evidence in itself

that there has been an increase of area, as the difference may be due either to the patta area being given at haphazard, or to a difference in systems of measurement. In default of the fact being admitted by the tenant, there must be satisfactory evidence that the tenant is holding land which was not leased to him, or which is in excess of that for which he is paying rent.

Eksaner raiyats.

18. *Eksaner* raiyats are tenants who do not lease one or more parcels of land at a fixed rent for a term of years, but who cultivate wherever they can get lands cheap, at a competition rent fixed for the year, abandoning the holding, and cultivating land elsewhere if it suits them. For the purpose of assessment the principal fact about these tenants is that they all hold at competition rents. The status of such raiyats must invariably be entered in the records. It is presumable that no enhancement is required in such cases. The actual rent paid must be included in the assets.

Under-raiyats.

19. Unless application be made the Revenue Officer may presume that no enhancement is required of the rents of under-raiyats, and the actual rent may be taken as the fair rent.

20. The Revenue Officer should be in frequent correspondence with the Settlement Officer regarding any difficulties which may arise in the work of assessment, and should make no departure from the principles laid down in these rules without consulting him. He should also submit to the Settlement Officer at the end of each week an extract from the Assessment Register with reference to all the mahals, of which he has fixed the fair rents during the week, in order to enable the Settlement Officer to judge whether the rents fixed are on the face of them fair or not.

Weekly reports of assessment.

21. Settlements of previously unassessed lands should ordinarily be made according to the procedure to be detailed in special instructions. If, however, the proposed Government tenant refuses to execute a kabuliyat at the assessment offered, he should be reported to the Collector for ejectment, and the land should be offered to another tenant.

Previously unassessed lands.

22. When the fair rent of all the tenants in a village have been fixed, the records should be draft published and finally published.

Publication of records.

CHAPTER 9.

WORKING OF ASSESSMENT INSTRUCTIONS.

No. 159G.S., dated Chittagong, the 7th May 1895.

From—The Settlement Officer, Chittagong,

To—The Director of Land Records and Agriculture, Bengal.

I HAVE the honour to submit the report called for in your letter No. 360S., dated the 20th January 1895, showing how the instructions for the settlement of rents issued with the Government letter No. 189T.R., dated the 15th June 1894, have worked, and are now working.

Scope of this report.—I shall first describe the manner in which the procedure for setling fair rents has been facilitated by the rules under the Tenancy Act issued in November 1894, and detail the procedure now being followed in Chittagong. I shall then analyse the progress made in each circle and the effect of the settlement, so far as it had progressed by the end of February 1895, upon the revenue and upon the rents of each class of tenants. In the remainder of the report I shall consider the form of circle assessment report to be submitted, and the discretion of the Settlement Officer to increase the rate of commission to be allowed tenure-holders, and to fix *rasadi* gradations of the rent.

2. Most of the important points of the procedure which was prescribed in these instructions, which were issued in the shape of a "Note showing how, in the opinion of the Settlement Officer and the Director of Land Records, a Revenue Officer engaged in the settlement of fair rents in Chittagong should proceed—Issued with the approval of Government," have since been drafted into Part V of Chapter VI of the Rules under section 189 of the Bengal Tenancy Act, which were published by notification No. 4867L.R., dated the 1st November 1894. The new procedure has in fact only come into force during the present season.

3. *Improved procedure of the Government rules of November 1894.*—The following are the main directions in which the procedure for settling fair rents has been facilitated by the improved procedure of the Government Rules of November 1894. When in accordance with section

104 (2), read with section 101 (2) (*d*) of the Tenancy Act, a settlement of land revenue is being made—

(1) No plaint is necessary, but the Revenue Officer initiates the case for the settlement of fair rents by recording a proceeding (Rule 23).

(2) Service of a copy of such proceeding by proclamation in the village is sufficient notice to all persons concerned [Rule 24 (2)]: Provided that if the Revenue Officer proposes to alter an existing rent, and the parties do not attend, the Revenue Officer must serve a special notice on each person interested before he can proceed *ex-parte* [Rule 26 (*iv*)].

(3) The Revenue Officer may of his own motion join all landlords and tenants in a village in one proceeding (Rule 25).

(4) The Revenue Officer is to propose a rent for each tenant, and if the proposed rent is accepted, and the Revenue Officer considers it to be fair and equitable, he is to settle it accordingly [Rule 26 (*ii*) and (*iii*) (*a*)].

(5) The Revenue Officer can record evidence by the shorter procedure prescribed in clause (*f*) of section 148 of the Bengal Tenancy Act, in cases in which the proposed rent is not accepted [Rule 26 (*iii*) (*c*)].

(6) No separate decree is necessary. The entry of the rent settled in the decision, or in a schedule attached to it, is held to be a decree (Rule 27).

The service of a separate notice upon each tenant, whether the Revenue Officer proposed to alter his existing rent or not, which was previously necessary in order to constitute him a defendant in the fair rent case, is obviated by Rule 24 (1), while the procedure during actual settlement of fair rents is greatly expedited by the system of proposing rents.

4. *Settlement of raiyats' rents facilitated.*—In Chittagong the rates of rents paid by raiyats and under-raiyats are being for the most part left untouched, and where their rents are increased, it is usually because they are holding land in excess of the area for which they pay rent. The great majority of their existing rents are therefore accepted and

settled as fair, and when the rents are increased on the ground of excess area, the raiyats readily accord their consent to an increase of rent which they acknowledge to be just, and which is based upon a principle with which they are familiar. The great majority of Chittagong raiyats hold, under written and registered leases, areas which are specified by the plots of the 1200 M. S. Survey, and which are in fact surveyed areas, and these leases usually contain a clause that the raiyat will be liable to pay for increased cultivated area at the rate at which he contracted to pay for the original cultivated area of the holding.

It follows, therefore, that the cases in which raiyats and under-raiyats do not accept the rents proposed by the Revenue Officer are very rare indeed.

5. *Settlement of Talukdars and Itmamdars.*—For different reasons the procedure in the settlement of fair rents of talukdars and itmamdars is simple. Apart from such claims as that to a permanent settlement, which are only occasionally raised, and can be disproved without difficulty, there are only three points upon which the proposed rents can be contested, viz.—

(1) That the raiyati assets are not correctly recorded.

(2) That the rate at which the nij-jote area is assessed is too high; and

(3) That the rate of profit allowed is too low.

The first ground is rarely taken, and can easily be disproved from the record.

The second objection is sometimes raised, but not frequently pressed, because the rates at which nij-jote lands are being assessed are in fact rather below than above the average rates of raiyati rents. To meet such an objection it is, therefore, usually sufficient to examine the objecting tenure-holder himself as to the rates of rent current in the vicinity, a rough average of which is locally known as the *chowalia nirikh*. The rate of profit allowed is always above the minimum prescribed by section 7 (3) of the Tenancy Act; consequently, when objections are preferred on the score that the allowance is too low, the objector's aim is not so much to contest as to induce the Revenue Officer to mitigate the proposed rent, as of grace.

From the foregoing remarks it will be seen that the tenure-holders have but little scope for contesting the rents proposed by the Revenue

Officer, and similar reasons deter them from appealing against his decisions. They commonly withhold their acceptance, partly in the hope of getting better terms offered to them, and partly to avoid committing themselves, but in the majority of cases, when they appear before the Revenue Officer, they accept the enhanced rents. A large number of tenure-holders, especially the larger men who are frequently non-residents, hold aloof, and the procedure is in such cases *ex-parte*.

6. *Procedure adopted in settling rents—Proposing rents of raiyats.*—After some fluctuation of practice in different circles, the main lines of the procedure for settling fair rents are now stereotyped. In proposing rents some difference of practice results from the fact that soil maps have been made in the Belgaon, Jaldi, Satkania, and Patia circles, while they have not been made in Mirkasarai, Fatikchari or Chakaria. The consequent difference in practice is less than might, perhaps, have been expected. The utility of soil maps forms the subject of a separate correspondence. It is sufficient to state here that the soil rates are but a rough guide to the average rates current in different parts of the village, while the Assistant Settlement Officers who have worked for several seasons in their circles throughout the year are probably already in possession of the information obtained by the soil map officer, or can readily obtain it. The soil map officers have not attempted to ascertain the relative fertility of the lands of a village field by field. The unit of the soil map is a block which may contain fields of different degrees of fertility, such fields having been classed together by the soil map officer, because they appeared to be of the same general quality, and to be held at approximately similar rates of rents. Lump rents being in vogue in Chittagong, and no separate field rates being known, it would not be possible to make a field-to-field rate map, without an enquiry so detailed and elaborate as to compare the relative fertility of each field, to classify it accordingly and to evolve a rate of rent appropriate to each class. An enquiry of this kind formed no part of the proceedings of the soil map officer, whose duty it was to ascertain approximately what rates of rents were current in different parts of the village. The soil map will in fact show in what part of the village the best lands lie, and what lands are inferior; but these are matters with which the Assistant Settlement Officer is already generally acquainted from his local knowledge, while the existing rents recorded in the khatians considered in connection with the position of the lands as shown by

the map, supply him with information as to the rates of rents current in different parts of the village.

7. In practice the Revenue Officer finds, on inspecting the No. 10 form (which forms Appendix I to this report) that with a view to proposing rents, the bulk of the raiyats and under-raiyats pay at rates sufficiently uniform to justify him in accepting them as fair, and that there is only a small residue who hold excess cultivated area, or who pay at rates which are so far below the rates paid by other tenants for similar lands in the vicinity, as to warrant the Revenue Officer in proposing enhanced rents. The very small enhancement of rents on the score of prevailing rates will appear from the figures which I shall discuss in a later portion of this report.

There are a considerable number of raiyats and under-raiyats who are recorded as paying no rents, because probably on account of some dispute with their landlords they have not yet come to terms as to the rent to be paid, and for them the Revenue Officer proposes rents at rates which he considers fair, as compared with the rates which the existing rents recorded show to be current in the village. The proposed rents of raiyats and under-raiyats are noted by the Revenue Officer in pencil in the margin of the No. 10 form opposite the name of the tenant. When the rents of all the raiyats and under-raiyats in a village have been proposed, the No. 10 form is made over to a muharrir, who writes special notices in a prescribed form, copies of which form Appendix II to this report. Form B is for raiyats holding excess area outside their original holdings. Form C is for raiyats holding excess cultivated lands inside their original holdings, and Form D is for raiyats who pay no rent. To guide the muharrir as to the form of notice to be issued, I usually note the letter of the form opposite the proposed rent.

8. *Proposing rents of Talukdars and Itmamdars.*—In proposing rents of talukdars and itmamdars, the Revenue Officer is guided by the number of raiyats in the taluk or itmam. If the taluk or itmam is a large tenure containing several scores of raiyats, as is commonly the case in Chakaria, for example, he does not propose a rent of the taluk or itmam until he has settled the rents of the raiyats. If, on the other hand, the tenure is a small one, as are the bulk of the taluks in the Belgaon Circle, he proposes the rent of the tenure simultaneously with that of the raiyats subordinate to it. At whatever stage the rents are proposed, the Revenue Officer notes in the margin

of the No. 10 form opposite the name of the tenure-holder as follows :—

				Rs.	A.	P.
Raiyati rents ...	...	...	...	...		
Nij-jote at Rs.	a kani	...	...	...		
	Total assets		...	...		
Deduct commission at		per cent.	..	...		
Proposed fair rent	...	...	...	...		

A muharrir then fills up a special notice A which forms Appendix II to this report.

Procedure on the date of hearing.—On the date fixed for hearing, the procedure is that prescribed by Rule 26 (ii to iv), with the addition that when a tenant accepts a proposed rent, his signature is taken in the margin of form 10. The Revenue Officer notes in the margin of form 10 in such a case that so-and-so talukdar or raiyat, &c., is present and accepts the proposed rents. The rent when settled, whether the existing or an altered rent, is entered by the Revenue Officer in the column of form 10 headed "Fair rent settled," and the Revenue Officer appends his initials and the date. In the case of taluks or itmams, the Revenue Officer notes the details of the calculation by which the rent is settled in the margin of the form 10 entering the component parts of the assets, and the rate of allowance deducted therefrom.

Fair rent decision.—In contested cases, evidence is recorded and a separate decision written, a reference to such decision being noted in the margin of form 10. When all the rents in a village have been settled, the Assistant Settlement Officer draws up a fair rent decision. I have submitted a proposed printed form of decision. It is in the form of an analysis of the methods of assessment, and to it is appended the original form 10, in which details of the grounds upon which each fair rent has been settled are noted, and which forms a schedule to the decision.

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10. *Procedure approved by the Director of Land Records and Special Judge.*—This procedure was submitted for consideration to Mr. Caspersz, Special Judge of Chittagong, during your recent visit, and he considered it to be in conformity with the law and rules.

You also inspected the working of the procedure in the offices of Babus Durga Charan Ghose and Hari Pada Ghose, Assistant Settlement Officers. The procedure of the former appeared to be correct, but that of the latter officer was defective, because he had not recorded the acceptances of tenants whom he alleged to have accepted the proposed rents, and because he had written no fair rent decisions. In consequence of these defects the Assistant Settlement Officer's procedure was condemned, and I have suspended his publication of the records containing the rents settled, pending his revision of his work, and the correction of the defects noted, which are of so serious a character as to invalidate his proceedings.

11. *Monthly reports.*—The progress and results of the work of assessment, so far as it has proceeded, are shown in the monthly reports:—

(1) Form IV shows the progress in assessment in each circle. Columns 1-5 contain the name of the circle and of the Revenue Officer, and the area and the number of villages and tenants contained in it. Columns 6 and 7 show the number of villages and tenants completed up to the end of the survey year 1893-94, and columns 8-10 the number completed during the current survey year, distinguishing the work done previous to the month from that done during the month. Columns 11-14 contain the total number of villages and tenants completed in each circle and the number remaining to be done. The remaining columns of this form are devoted to appeals.

(2) Form IV(*a*) shows the result of the month's work as affecting rentals. Columns 3-17 compare the newly-settled rents of noabad talukdars, ijardars, under-tenure-holders, raiyats including noabad jotdars, and under-raiyats with their previously existing rents. Columns 18 and 19 contain the rents of tenants who previously paid no rent. Columns 23-26 contain further particulars with reference to the rents of raiyats only, showing the increase and decrease of the newly-settled rents, as compared with the previously existing rents, and subdividing the increase into increase due

to increase of area in the holdings and increase due to enhancement of rate.

(3) Statement IV(*c*) shows the effect produced by the settlement upon the Government revenue since the commencement of assessment, figures being given for each circle of the newly settled rents of all classes of tenants who pay direct to Government, as compared with the previously existing rents.

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20. *Mode of submission of the settlement proceedings for confirmation by Government.*—At the conference which met in Chittagong in 1893, it was ordered (see page 7 of my printed note, dated the 22nd January 1893) that an assessment report should be submitted for each thana. The circle, which comprises the area in charge of an Assistant Settlement Officer, will probably be found a more convenient unit. I have accordingly recently submitted an assessment report of the Jaldi Circle, which happens to be the first circle completed, and of which I did the assessment. Owing to the very large number of separate mahals existing in each circle, it would be extremely inconvenient to exhibit details of each mahal separately in these reports. For example, the number of taluks settled in the Belgaon Circle up to the end of February was 3,590. Consequently I propose to show the totals for each class of mahals village by village. The assessment report of each circle should be submitted, as soon as possible, after completion of the assessment of the circle, and I propose that it should be in the following form:—

I.—General description of the circle.

II.—Brief history of the settlement proceeding of the circles, showing the dates upon which the several stages of the work were commenced and completed.

III.—Account of the various mahals of the circle, showing class by class the number of mahals and the area.

IV.—Result of the assessment, with figures, for each class of mahals totalled village by village, showing the effect of the settlement upon the land revenue.

V.—Effect of the assessment upon under-tenants' rentals, showing for each class of under-tenants the manner in which rentals have been affected.

VI.—Any special characteristics or difficulties of the circle, with any orders issued with special reference to it.

21. *Discretion of the Settlement Officer to grant increased allowances to Talukdars and Itmamdars.*—Under section 7 of the Bengal Tenancy Act, it is the duty of the Revenue Officer to fix the rate of commission upon the gross rents to be allowed to tenure-holders. Government have expressed their willingness to ordinarily allow 30 per cent. to talukdars. In the orders passed upon paragraph 7 of my note of January 1893 (see page 9), it was held that Government was prepared to allow 45 per cent. in special cases, where there is much expenditure on embankments. It is found, however, that there is another class of cases besides those in which there is expenditure on embankments in which it is advisable to allow a high rate of commission to the talukdars. It has been held by Government in their orders for the revision of the Ramu assessments (Government letter No. 4806L.R., dated 31st March 1894) that Government does not wish to increase the rents of any tenure-holder by more than 100 per cent., when such enhancement would crush the tenure-holder.

The rent fixed during the previous settlement was based upon very moderate rates, whereas that now settled is a percentage of the rental of under-tenants. It frequently happens that 70 per cent. of the existing rental exceeds the old rent by 400 or 500 per cent., for the rate of Rs. 12 a drone was a common rate at the settlement of 1848, whereas the lands are now commonly leased at from Rs. 48 to Rs. 80 a drone. Consequently, if 70 per cent. of the gross rents of the taluk be now taken as the rent, the existing rate per drone would be increased from Rs. 12 to Rs. 33 or Rs. 56. If the land is leased to under-tenants at the lower rate of Rs. 48 per drone, the talukdar's rent would be doubled, even if 50 per cent. were allowed to him as commission upon the gross rents. I have, therefore, found it necessary to allow a higher rate of percentage than 30 per cent. in many such cases. The problem is to obtain a fair increase for Government without settling a rent which it would crush the tenure-holder to pay, and the best solution seems to be to consider the new rent in connection with the existing rent, and to allow such a rate of commission in each case as appears suitable. As the law stands, it is for the Revenue Officer who settles the rent to fix the rate of commission, but it is right that Government should exercise control over his proceedings. The question

is, who is to exercise this control, and in what manner and at what stage of the proceedings it may most conveniently be exercised.

22. In paragraph 20 above I have shown that it would be extremely inconvenient, owing to the large number of petty mahals in this district, to exhibit figures separately for each mahal in the statements to be submitted with the circle assessment reports. If this is not done, it will not be possible for Government to control the settlement in detail for each taluk.

At present each Assistant Settlement Officer sends me week by week a statement of all the taluks and under-tenures with whose rents he has dealt during the week, showing figures of former and present area, former rent and assets and the rent he now proposes to fix. He fills up this statement after he has proposed the rent and discussed it with the talukdar or under-tenure-holder on the date of hearing; but before he finally settles it, I go through these statements, and make such remarks as I consider necessary, and in this way exercise control over the fixation of all the rents of talukdars and under-tenure-holders. I consider that this is the only feasible manner of supervising the fixation of the rents in detail, and it is at this stage that I express an opinion as to the rate of commission which should in my opinion be allowed to the talukdars or under-tenure-holders. In fixing this rate of commission, I do not consider myself bound by any fixed rate, but I allow such commission in each case, having regard to all the circumstances, as will in my opinion leave to Government a fair share of the gross rents, while at the same time the tenure-holder will not be crushed by the enhanced rent.

23. *Rasadi rents.*—In pursuance of the same object, I consider that I am at liberty to settle *rasadi* rents without special sanction in each case, having regard to the orders issued with regard to such rents in connection with the revision of the Ramu assessment.

24. I beg that I may be informed whether the contents of the two preceding paragraphs are approved.

No. 2064S., dated Calcutta, the 13th July 1895.

From—W. C. MACPHERSON, ESQ., C.S., Director of the Department of Land Records and Agriculture, Bengal,

To—The Secretary to the Board of Revenue, L. P.

IN Government letter No. 189T.R., dated 15th June 1894, approval was given to a note (based upon instructions drawn up by Mr. C. G. H. Allen, Settlement Officer of Chittagong, for the guidance of Assistant

Settlement Officers) showing how, in the opinion of the Director and the Settlement Officer, a Revenue Officer engaged in the settlement of fair rents in Chittagong should proceed.

In paragraph 12 of my Chittagong Inspection Notes, dated 28th March 1895, submitted with my letter No. 1074, dated 8th April 1895, I stated that I had discussed with Mr. Allen the lines of a report to be submitted on the general working of the note of instructions approved in June 1894, and on the results obtained, and that a report would be submitted as soon as possible. I have now to submit a report drafted by Mr. Allen, and submitted by Mr. Stevenson-Moore, and have to offer the following remarks.

2. As remarked by Mr. Allen, the procedure enjoined in paragraphs 3 to 6 of the note has been in substance incorporated in Part V, Rules 23 to 28 of Chapter VI of the revised Government Rules under the Tenancy Act.

It has not been found necessary to revise any of the remaining rules contained in the note of June 1894.

At a consultation held with Mr. C. P. Caspersz, Special Judge in Chittagong, in March 1895 (copy of notes of consultation is herewith enclosed for ready reference), it was decided that it would be convenient that a general fair rent decision for each village should be drawn up, and that a schedule (Chittagong Form 10) and separate notes of judgment should be appended, in which should be entered details which cannot be conveniently included in a general decision for the village. In connection with this discussion, Mr. Allen drew up a form of general decision for a village, printed copy of which is appended to this letter. It has appeared to me that objection may be made to prescription of the use of a printed form of judgment; and accordingly, while permitting the form to be circulated to Revenue Officers engaged in settling rents in Chittagong, I have desired that printed forms shall not be used by Revenue Officers.

3. Later information than that contained in paragraphs 11 to 19 of the Settlement Officer's report is contained in the monthly progress returns for March, April, and May 1895, which have been submitted by me month by month. The following summary of progress in settlement of fair rents down to the end of May 1895 is reproduced from paragraphs 2 and 3 of my review of progress for May 1895:—

The aggregate rents of 4,429 tenants who are dealt with during the month were raised from Rs. 18,517 to Rs. 26,333, or by 42 per cent.,

inclusive of a sum of Rs. 373 assessed on lands which were not before included in rent-paying tenancies. This increase has been got chiefly from the tenure-holders. Raiyats' rents were raised from Rs. 7,126 to Rs. 8,111, or by 14 per cent., chiefly on account of increased areas of holdings. Rents for 20,721 tenants, paying direct to Government, have been fixed since 1st October 1894, with the result that the revenue has been raised from Rs. 1,75,484 to Rs. 2,47,981, or by over 41 per cent.

Rents have now been settled for 325 villages and for 79,342 tenants in Chittagong, viz., for 89 villages and 24,406 tenants previously to 1st October 1894, and for 236 villages with 54,936 tenants since the 1st October 1894.

Altogether 1,034 villages have to be dealt with, and according to the latest figures compiled, there are 221,784 noabad tenancies in these villages. So there remained at the end of May, 709 villages containing 142,442 tenancies, for which fair rents remained to be settled. It is understood, however, that a considerable number of tenancies separately recorded at attestation have been amalgamated, and that the number of tenancies remaining to be dealt with is really not more than about 130,000.

4. In paragraph 20 of his report, the Settlement Officer makes suggestions as to the form of assessment report to be submitted for each circle, as it is completed. I would recommend that the headings of report proposed by Mr. Allen should be approved with the addition of a heading VA for "Analysis of the increase in rental, in which should be separately shown how much of the increased rents of tenants of all degrees is due to increased cultivation, and how much to enhancement made for other reasons."

5. With reference to paragraphs 21 to 24 of the report, I would recommend that it should be laid down that in the case of all tenure-holders the Settlement Officer in his discretion may (1) increase the percentage allowed by Assistant Settlement Officers in Chittagong under the provisions of section 7 of the Tenancy Act; (2) sanction progressive rents when they appear to him to be necessary or desirable, and have not been allowed by the Assistant Settlement Officer who settled the rent. Both Mr. Allen and Stevenson-Moore may, in my opinion, be safely entrusted with such power.

The Settlement Officer of Chittagong receives at present from each of his assistants a weekly assessment statement of rents proposed for tenures in the following form :—

Form of weekly Assessment Statement of rents proposed by Assistant Settlement Officers for Taluks and Ijaras.

Serial number.	Number and name of taluk or ijara.	FORMER AREA.			Survey area.		ASSETS.			Fair rent fixed.	Proposed rent of taluk.	Former rent of taluk.	REMARKS.
		Hasila.	Khila.	Total.			Hasila.	Khila.	Total.				
1	2	3	4	5	6		7	8	9	10	11	12	13
						Itmamdar's raiyats ... Ditto nijdakhal Talukdar's raiyats ... Ditto nijdakhal ...							
						Total ...							

This form is not submitted for jotes, because, as laid down in paragraph 16 of the note approved in June 1894, practically no increases of rents of raiyats, except for increased area or increased cultivation, are made in Chittagong. The Settlement Officer looks carefully through these weekly statements, and it is not till he has passed the assessment proposed for each tenure, or made a suggestion in modification, that the Assistant Settlement Officer passes final order.

6. If the Board or Government desire to exercise a further check on enhancements, it can be laid down that an enhanced rent payable by a tenant of any degree whatsoever, holding directly under Government, shall not be realised, section 110 of the Tenancy Act notwithstanding, until the assessment report for the circle has been received and approved. Any concession which the higher revenue authorities may think it desirable to make to tenants holding directly under Government by way of diminution of the rent payable can be made without difficulty and can be entered on the settlement khatians. In the present state of the law it is not competent for the higher authorities to reduce rents settled by Revenue Officers under Chapter X of the Tenancy Act, when those rents are not payable directly to Government; but if occasion for intervention should appear, it might be possible to arrange for a reduction of rents with the consent of the intermediate landlords on the basis

of any reduction of the head rents payable to Government which might appear to be suitable.

No. 1182A., dated Calcutta, the 22nd August 1895.

From—M. FINUCANE, Esq., Offg. Secretary to the Board of Revenue, L.P.,

To—The Director of the Department of Land Records and Agriculture, Bengal.

THE HON'BLE C. C. STEVENS, C.S.I.

WITH reference to your letter No. 2064S., dated the 13th July 1895, submitting with your remarks a report on the general working of the note of instructions (approved in June 1894) for the guidance of Assistant Settlement Officers engaged in the settlement of fair rents in Chittagong, I am directed to invite your attention to the last sentence of paragraph 5 of the Chittagong Settlement Officer's letter No. 159G.S., dated the 7th May 1895, to your address, where it is remarked that "a large number of tenure-holders, specially the larger men, who are frequently non-residents, hold aloof, and the procedure is in such cases *ex-parte*," and to enquire what proportion of the tenure-holders have kept aloof. Is the special notice required by rule 26(IV) of the Tenancy Act rules served in such cases, when it is proposed to alter the existing rents? If so, what is the form of notice, how is it served, and how is service proved? Have the absentee tenure-holders signified their assent to the correctness of the records at the attestation or any stage? In the *ex-parte* proceedings is evidence recorded to justify the new rent, or, is the proposed rent accepted without evidence?

2. As regards paragraph 8 of the Settlement Officer's report above referred to, I am to make similar enquiries relating to absentee raiyats whose rents have been altered.

3. Prevailing rates are mentioned in the printed form of a heading of decision in fair-rent suits under section 104 (2), Bengal Tenancy Act, and I am to enquire by what rule have the Settlement Officers been as a fact guided in determining what are prevailing rates.

No. 2622S., dated Calcutta, the 27th August 1895.

Memo. by—The Director of the Department of Land Records and Agriculture, Bengal.

COPY forwarded to the Settlement Officer of Chittagong in continuation of this office Memo. No. 2122S., dated 19th July 1895, for favour of early report.

No. 715G S., dated Chittagong, the 10th October 1895.

From—C. J. STEVENSON-MOORE, ESQ., Settlement Officer, Chittagong,

To—The Director of the Department of Land Records and Agriculture, Bengal.

IN reply to your memorandum No. 2622S., dated 27th August 1895, forwarding the Board's letter No. 1182A., dated 22nd August 1895, regarding the process of assessment in Chittagong, I have the honour to report that where a tenant's (either tenure-holder's or raiyat's) rent is to be altered, the notice required by section 26 (IV) of the Bengal Tenancy Act rules is invariably served. It is served after the manner of an ordinary Civil Court process, and where the tenant is a non-resident, it is often served by registered post. The forms of notice were submitted to you with my No. 358G.S., dated 10th July 1895. They contain the former and now cultivated, uncultivated, and total area. The old rent and the proposed new rent are entered, and in the case of a tenure-holder the percentage proposed as commission. A day is fixed for the tenants' appearance. Thus all tenants are supplied with very precise information of alterations of rent proposed. In the case of raiyats, too, it is stated whether the enhancement is due to increase of area or to increase of cultivation within the same area. The rates of raiyati rents are untouched, except in cases where it is obvious that the rents paid are pepper-corn. Increase of rent on an area found on measurement to have increased is a principle which has always been followed in this district, and which is provided for in all pattas. It is understood and invariably acquiesced in. Most of the raiyats are occupancy, and their rents now recorded cannot be enhanced for 15 years. From all these causes it follows that with raiyats the settlement is very popular, and it is certain that those who do not appear on the day appointed for fixing their rents keep away from laziness and not by way of protest.

2. Most of the enhancement obtained comes from taluks. In former settlements they were assessed at stereotyped taluki rates without reference to their relative values. The rents are now calculated on assets. The former method of assessment was so very inaccurate that the amount of enhancement now obtained must, in many cases, be high, but by giving a higher percentage of commission and making the rent payable *rasadi* (in instalments), hardship is avoided. The enhancement obtained up to date on taluki rents is 64 per cent., but under Government orders excess area is not separated from ncabad taluks, so that this increase of rent is largely due to increase of area. The

Board enquire, with reference to Mr. Allen's remark, that a larger number of tenure-holders, specially the larger men, who are frequently non-residents, hold aloof, what the proportion is of those who hold aloof. Where the tenure-holder by means of his notice is put so fully in possession of the Revenue officer's intentions towards his rent, there are no doubt many who hold aloof, because they acquiesce and will not take the trouble to come and say so. By appearing, too, they commit themselves without obtaining any compensating advantage. These are the two reasons which mainly influence the class of tenure-holders referred to by Mr. Allen. Objections, when they are made, are taken not to the rents, which are usually low, but to the identification of the land of the taluk. Hence a big talukdar, who is a non-resident and has to rely on his servants for the proper adjustment of his *mahals*, is often chary about agreeing to the rent, and thereby admitting the correctness of the record. On the other hand, he has no definite grounds of objection. He therefore keeps away. For instance, in Teknaf there are big non-resident talukdars, many of them Mughs, to whom our revenue system is unintelligible. There the enhancement is very light indeed, yet only 50 per cent. of the talukdars appeared. In Raojan, on the other hand, where the enhancement is 53 per cent., 73 per cent. of the talukdars appeared. In Kutubdia 80 per cent. of the talukdars appeared. In Mr. Allen's own circles (Jaldi and Sangu) 70 per cent. and 80 per cent. were present.

3. An absentee tenure-holder has not necessarily signified his assent to the correctness of the record. When he has done so, it has been, not at attestation, but at *mahal milan*. At mahal milan any one can apply for the adjustment of his estate, and those whose estates are deficient or excessive in area are called and compelled to do so. This adjustment is in most cases done with their co-operation, and their signatures are taken on the order sheets, so that a tenant really has no excuse for ignorance of the land which has been recorded as belonging to his *mahal*.

4. When a tenure-holder's rent is fixed *ex-parte*, it is not usual to record evidence. There is, as a rule, nothing on which evidence can be given. The raiyats' rents, which form most of the assets on which the talukdar's rent is calculated, are not usually enhanced. The amount of commission, therefore, that a tenure-holder should receive must be largely a matter of individual judgment. For assessing land held khas by the tenure-holder soil map rates where available are used. The

Revenue officer records on the schedule when fixing a rent *ex-parte* the rent fixed, how arrived at, and the reasons which induced him to fix it, showing that he has regarded it in all its different aspects. In the case of raiyats, too, no evidence is necessary, for they usually pay rents at uniform rates for all the cultivated land of the holding, irrespective of the quality of each plot. The increased area is assessed at existing rates, so that the rent therefore is merely enhanced proportionately to the increase of area.

5. The printed form of a Heading of Decision has been issued merely to indicate generally to Revenue officers the form their decisions should assume. It need not be followed by them literally. The word 'prevailing' in this form is used with reference to peppercorn rents, and in practice means the lowest rate at which a fair number of tenants are found to pay, for that is the rate to which peppercorn rents are naturally enhanced. As Chittagong raiyats usually pay lump rents, or rather rents at a uniform rate for all the classes of cultivated lands within their holdings, it is very easy to find out from the assessment schedule what the lowest prevailing rate in any village is.

No 3016S., dated Calcutta, the 26th October 1895.

From—W. C. MACPHERSON, Esq., Director of the Department of Land Records and Agriculture, Bengal,

To—The Secretary to the Board of Revenue, L.P.

WITH reference to your letter No. 1182A., dated 22nd August 1895, on the subject of the general principles and methods on which rents are being settled in Chittagong, I have the honour to submit copy of a letter, No. 715G.S,, dated 10th October 1895, containing Mr. Stevenson-Moore's replies to the Board's questions.

2. The forms of notice served in settlement of rents in Chittagong are appended to my letter No. 2064S., dated 13th July 1895.

3. Mr. Stevenson-Moore has not specifically replied to the Board's question as to how service of notice is proved. I understand that it is proved by taking the affidavit of the serving peon. Service by registered letter is useful as a supplementary process, but should not take the place of personal service.

4. With reference to the Board's question as to the *ex-part* proceedings taken in the case of absent talukdars, I have the honour to invite the Board's attention to paragraph 5 of the notes of discussion

in Chittagong, held in March 1895 (which accompanied my letter No. 2064S., dated 13th July 1895), in which Mr. Caspersz's opinion as to the evidence required in the case of *ex-parte* proceedings in the absence of a tenure-holder is recorded.

No. 236A, dated Calcutta, the 20th February 1896.

From—The HON'BLE MR. M. FINUCANE, Offg. Secy. to the Board of Revenue, L P.,

To—The Director of the Department of Land Records and Agriculture, Bengal.

THE HON'BLE C. C. STEVENS, C.S.I.

WITH reference to the correspondence resting with your letter No. 3016S., dated the 26th October 1895, on the subject of the general working of note of instructions (approved in June 1894) for the guidance of officers engaged in the settlement of fair rents in Chittagong, I am directed to communicate the following orders and observations of the Board.

2. *Paragraph 2 of your letter No. 2064S. dated the 13th July 1895.*—The Board agree that printed judgments should not be used by Revenue Officers.

3. *Paragraph 4 of your letter No. 2064S., dated the 13th July 1895.*—The form of assessment report with the addition proposed by you is approved by the Board. At the same time your attention is invited to heading IV, Chapter 15, Part III, page 108 of the Survey and Settlement Manual, 1895.

4. *Paragraph 5 of your letter No. 2064S., dated the 13th July 1895.*—The Board accept your recommendation that, in the case of all tenure-holders, the Settlement Officer in his discretion may (1) increase the percentage allowed by Assistant Settlement Officers in Chittagong under the provisions of section 7 of the Tenancy Act; and (2) sanction progressive rents when they appear to him to be necessary or desirable, and have not been allowed by the Assistant Settlement Officer who settled the rent.

5. *Paragraph 6 of your letter No. 2064S., dated the 13th July 1895.*—As to check on abnormal enhancements in Government estates, I am to invite your attention to the procedure laid down in Rule 2, Chapter 13, Part III, page 99 of the Survey and Settlement Manual, 1895.

C. A. P.—Reg. No. 257J—100—4-3-1900.